SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Tuesday 29th March, 2005** **No. 141**

INCOME AND COMMERCIAL TAX DIVISION
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM

NO. 103/IT & CT/11(36) 2005 **DATED 28TH MARCH 2005**

NOTIFICATION

In exercise of the powers conferred by sections 97 , 101 and of all other powers enabling it in this behalf under the Sikkim Value Added Tax Act, 2005, the Government of Sikkim hereby makes the following rules; namely:-

CHAPER I

PRELIMINARY

1. Short title, extent and commencement.

(1) These rules may be called the Sikkim Value Added Tax Rules, 2005.

(2) They shall extend to the whole of Sikkim.

(3) They shall come into force on the 1st day of April, 2005.

2. Definitions.

(1) In these rules, unless there is anything repugnant in the subject or context, -

(a) "Act" means the Sikkim Value Added Tax Act, 2005;

(b) "agent" means a person authorised by a dealer in writing to appear on his behalf before the Appellate Authority, the Commissioner, the Special Commissioner or any other officer appointed under sub-section (3) of section 3, being –

(i) a relative of the dealer;

(ii) a person regularly employed by the dealer;

(iii) an advocate or any other person entitled to plead in any Court of law in India;

(iv) a person who has enrolled as a Member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India or has passed the degree examination in commerce recognised by any Indian University incorporated by law for the time being in force and permitted by the Commissioner in writing to act as authorised representative or agent on behalf of the dealer;

(c) "Appellate Authority" means the Appellate Authority appointed under sub-section (1) of section 4;

(d) "appropriate assessing authority" , "appropriate auditing authority", "appropriate registering authority" and "appropriate prescribed authority" means the Additional Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner of Commercial Taxes in the area of jurisdiction as may be specified by the Commissioner by notification under sub-rule (4) of rule 3;

(e) "appropriate Government treasury" means the Government treasury, the State Bank of Sikkim, or any other bank in the district as may be notified by the Government, —

(i) in the case of a dealer or assessee, where such dealer or assessee has his place of business or head office; and

(ii) in the case of any owner of goods in transit, where his goods are detained.

(f) "authorised signatory" means in case of a dealer which is, —

(i) a proprietorship concern, the proprietor of the concern or any person duly authorised by him;

(ii) a partnership firm, a partner of the firm or any person duly authorised by him;

(iii) an HUF, karta of HUF or any person duly authorised by him;

(iv) a society, the chairman or secretary of the society or an officer of the society authorised under the by-laws of the society or under any other special or general resolution of the society or under a resolution passed by the Governing Body of the society;

(v) a company, the chairman, managing director or a director of the company or a principal officer of the company authorised under the Memorandum of Articles of Association of the company or under any other special or general resolution of the company or under a resolution passed by the Board of Directors of the company,—

to act, apply, receive and sign any application, return, statement, list, document, declaration, certificate or agreement for and on behalf of the dealer for the purposes of the Act and these rules either generally or for such particular purpose or purposes as may be stated in the authorisation:

Provided that a copy of such authorisation is given to the appropriate assessing authority;

(g) "Checker" means the person appointed by that designation under clause (a) of sub-section(3) of section 3 to assist the Commissioner and such person shall exercise such powers and perform such duties as may be specified in these rules or in the order made in this behalf, in writing, by the Commissioner;

(h) "company" means a company incorporated under the Companies Act, 1956 (Act 1 of 1956);

(i) "Form" means Form appended to these rules;

(j) "HUF" means Hindu Undivided Family;

(k) "Inspector" means the person appointed by the designation of Inspector of Commercial Taxes by the State Government under sub-section (1) of section 3;

(l) "return period" means a period of time for which a dealer is required under or by these rules to furnish a return in respect of business carried out by him during that period;

(m) "section" means a section of the Act;

(n) "Schedule" means Schedule to the Act;

(2) The words and expressions used in these rules, which are not defined but defined in the Act, shall have the meanings respectively assigned to them in the Act.

CHAPTER II

SUPERINTENDANCE AND CONTROL OF ADMINISTRATION, JURISDICTION OF COMMERCIAL TAXES AUTHORITIES AND DELEGATION OF POWERS

3. Superintendence and Control.

(1) The Commissioner of Commercial Taxes shall superintend the administration and collection of tax leviable under this Act and shall have a control over Commercial Taxes Authorities appointed under sub-section (3) of section 3.

(2) For the purpose of administration of the Act, the State shall be divided into two divisions, namely:-

(a) South-west Division; and

(b) North-east Division;

(4) Each Division shall be headed by the Additional Commissioner of taxes assisted by the Joint Commissioner of Commercial Taxes and such number of Deputy and Assistant Commissioner of taxes as the Commissioner may by general or special notification specify.

(5) The Commissioner may in the notification issued under sub-rule (3) specify the powers to be exercised and duties to be performed by each of the officers and the area of jurisdiction within which such powers and duties will be exercised or performced by them.

4. Delegation of powers.

Without prejudice to provisions of rule 3, the Commissioner may, by general or special order, delegate any of the powers conferred on him by or under the Act except powers conferred by section 74 on any officer subordinate to him and on such delegation such powers shall also be exercised by such officers.

CHAPTER III

REGISTRATION OF DEALER, AMENDEMENT AND CANCELLATION OF CERTIFICATE OF REGISTRATION AND IMPOSITION OF PENALTY FOR FAILURE TO REGISTER AS DEALER

5. Application for registration.

(1) A dealer shall make an application in Form 1 for registration under section 26 or section 27 to the appropriate registering authority.

(2) The application in Form 1 shall be duly filled in and signed by the dealer or his authorised signatory as defined in clause (f) of rule 2 in the case of a proprietory concern, partnership firm, society, Hindu Undivided Family or a company and in the case of Government, by a duly authorised officer or in the case of any other association of persons, by the President, Secretary or the Principal Officer of such association and such application shall also be verified in the manner provided in Form I:

Provided that for the purpose of making an application, a warehouse where no accounts of sales are kept shall not be deemed to be a place of business.

6. Particulars to be furnished by the dealer in application for registration.

A dealer shall specify in the application, in clear terms –

(a) the nature of the business, namely, whether it relates to agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, supply of food or drinks or combination of two or more of the business of the aforesaid manner;

(b) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Sikkim;

(c) the class or classes of goods, that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods including containers or other packing materials in Sikkim for sale by him in Sikkim;

(d) status of occupancy of the applicant in relation to the place of business namely whether the place of business is owned, rented, leased or provided free of rent by the owner or lessee;

7. Declaration to be furnished by dealer with application for registration.

(1) Every application for registration shall be accompanied by declaration in Form 1A and Form 1B.

(2) A dealer or his authorised signatory shall affix his passport size photographs in the space provided in the Form.

(3) A dealer shall, while making an application in Form 1, declare, -

(a) whether he imports any goods from any place outside Sikkim;

(b) gross turnover of sales of goods, gross turnover of purchases of goods or contractual transfer price of goods involved in execution of works contract, for the preceding year, if any and for the current year upto a date not earlier than thirty days from the date of such application;

(c) the language in which he keeps his accounts;

(d) particulars of the certificate or enlistment for profession, trade or calling issued by the Urban Development and Housing Department or other authority, if any, in respect of the business, and the date of issue and last renewal thereof;

(e) particulars of other business, if any, in Sikkim or elsewhere in India outside Sikkim in which the dealer has or have any interest;

(f) particulars of the registration certificate issued by the Registrar of Companies, Sikkim or by any other registering authority in India in respect of the business;

(g) whether the dealer is a member of any Chamber of Commerce or trade association;

(h) the year by reference to which the accounts are maintained in his books;

(i) particulars of the Income Tax Account Number or the fact that it has been applied for.

8. Issue of certificate of registration.

(1) When the appropriate registering authority is satisfied that the dealer has correctly given all the requisite information and that the application is in order, it shall register the dealer and issue a certificate of registration in Form 2 to a dealer.

(2) The certificate of registration shall specify, amongst others, the following particulars:-

(a) the location of the business and the branch of the business, if any, of the dealer;

(b) the nature of business of the dealer;

(c) the class or classes of taxable goods that a dealer purchases or intends to purchase for resale by him in Sikkim;

(d) the class or classes of goods that a dealer purchases or intends to purchase for use by him directly in the manufacture of taxable goods, including containers or other packing materials in Sikkim for sale by him in Sikkim;

(e) conditions subject to which, the period for which, and the dates by which, returns are to be furnished;

(f) the intervals at which the tax shall be payable;

(g) the date with effect from which the dealer is liable to pay tax; and

(h) the date with effect from which the certificate of registration is granted.

(3) The appropriate registering authority shall keep Form 1A or 1B affixing photographs of the dealer or his authorised signatory, as the case may be, referred to in sub-rule (2) of rule 7, with the copy of certificate of registration for official record.

(4) The appropriate registering authority shall furnish the dealer with a copy of the certificate of registration for every additional place of business specified therein.

(5) As far as it may be consistent with the Act and the rules made thereunder, the particulars referred to in clause (c) and clause (d) of sub-rule (1) shall be described in the certificate of registration in the same terms as are used by the dealer in his application form.

9. Display of certificate of registration.

(1) The certificate of registration shall be kept and displayed at the place of business and the copy thereof in every additional place of business to which it relates.

(2) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a fine not exceeding two hundred rupees.

10. Display of signboard.

(1) Every dealer registered under this Act shall display a signboard at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room no., etc., if any.

(2) The signboard shall also show the number of certificate of registration.

(3) If a dealer uses more than one trade name, all such names should be displayed on the signboard.

11. Issue of duplicate copy of certificate of registration.

Any dealer may, upon application, obtain from the appropriate registering authority, on payment of a fee of ten rupees, a duplicate copy of any certificate of registration which has been issued to him and which may have been lost, destroyed or defaced.

12. Procedure for replacement of certificate of registration granted under earlier sales tax law.

(1) For the purpose of issue of a fresh certificate of registration, the appropriate registering authority shall, on receipt of application for registration in Form 1 from a dealer deemed to be registered under sub-section (5) of section 26, issue a fresh certificate in replacement of such certificate or certificates of registration within thirty days from the date of such application except in a case covered by sub-rule (2).

(2) If the nature of business, or the class or classes of goods that a dealer deemed to be registered under sub-section (5) of section 26, purchases for resale in Sikkim or the class or classes of goods that he manufactures in Sikkim for sale in Sikkim, has undergone any change, such dealer shall furnish the particulars in the application in Form 1 to the appropriate registering authority together with all the certificates of registration in replacement of which a fresh certificates of registration are required to be issued.

(3) If the appropriate registering authority is satisfied that the contents of the application made under sub-rule (2) are correct, it shall issue a fresh certificate of registration to such dealer within thirty days from the date of receipt of such application.

13. Information in respect of changes requiring amendment or cancellation of certificates of registration.

(1) When any registered dealer furnishes any information in accordance with section 88, he shall send the certificate of registration to the appropriate registering authority for amendment or cancellation thereof, as the case may be.

(2) If a dealer, to whom a certificate of registration in Form 2 has been issued, reports that a new branch or a new warehouse of the business has been opened, the certificate shall be amended accordingly by the appropriate registering authority after making such enquiry as it deems fit.

(3) Where a registered dealer makes an application to the appropriate registering authority for amendment of the certificate of registration for specifying therein any class or classes of goods under clause (c) or clause (d) of sub-rule (2) of rule 8 and the appropriate registering authority is satisfied that such dealer-

(a) has purchased such goods for the purposes specified in such clause, it may make such amendment with retrospective effect from the date of filing such application for amendment or from the date of purchase of such goods, whichever is later, or

(b) intends to purchase such goods for the purposes specified under clause (c) or (d) of sub-rule (2) of rule 8, it may make such amendment with effect from the date of order.

14. Change of accounting year by a dealer.

A registered dealer may, with the permission of the appropriate registering authority, change his accounting year, subject to such terms and conditions as may be considered necessary by such authority.

15. Procedure in respect of change in ownership of business.

(1) If any dealer, whether registered under this Act or not, effects or comes to know of any change in the ownership of his business, he shall make an application in this behalf to the appropriate assessing authority, together with the copy of the certificate of registration and evidence in respect of such change within fifteen days from the date of such change in the ownership of his business and if the appropriate registering authority is satisfied that the application is in order, it shall amend the certificate of registration.

(2) The dealer making an application under sub-rule (1) shall submit the following particulars within fifteen days of the sale or disposal of such business:-

(a) name and address of the purchaser;
(b) date of sale or disposal;
(c) number of certificate of registration of the purchaser if he is already registered;
(d) the amount of tax, penalty and interest remaining unpaid by the dealer selling the business as on the date of sale or disposal of such business.

16. Procedure in respect of discontinuation of business.

(1) Where a dealer registered under the Act discontinues his business, he shall make an application together with certificate of registration for cancellation thereof to the appropriate registering authority.

(2) If the appropriate registering authority, after making such enquiry as it deems fit and proper, is satisfied that the business has been discontinued, it shall, by an order in writing, cancel the certificate of registration.

(3) Where the appropriate registering authority does not cancel the certificate of registration of a dealer under sub-rule (2) within six months from the date of application, such certificate shall stand cancelled immediately on the expiry of the period as aforesaid.

17. Procedure in respect of change of name or nature of business or class or classes of goods.

(1) If any dealer registered under the Act changes the name or nature of the business or effects any change in the class or classes of goods specified in the certificate of registration, he shall, in his application made to the appropriate registering authority, mention the new name or the extent of change in the nature of business, as the case may be, and specify the class or classes of goods which are sought to be included under sub-rule (2) of rule 8 in the certificate of registration and adduce such evidence as may be necessary.

(2) If the appropriate registering authority is satisfied, after making enquiry as it deems fit and proper that the contents of the application are in order it shall, by an order in writing, amend the certificate of registration of the dealer:

(a) Where he has purchased such goods for the purposes specified in sub-rule (2) of rule 8 with effect from the date of application for amendment or the date of purchase, whichever is later;
(b) Where he intends to purchase such goods for the purposes specified in rule 8 with effect from the date of order.

18. Information with respect to change in the constitution of Board of Directors of Company.

Where a dealer being a company, effects any change in the constitution of the Board of Directors, such dealer shall, within fifteen days from the date of the resolution adopted in the meeting of the company, inform the appropriate registering authority of the names of directors in the reconstituted Board of Directors.

19. Procedure in respect of death of a dealer.

(1) In the event of death of a dealer, being a proprietor or partner of a firm, his legal representative shall, within fifteen days from the date of such death, inform, in writing to the appropriate registering authority of the date of such death and produce before such authority such evidence as may be considered necessary.

(2) If the appropriate registering authority is not required by section 91 to amend the certificate of registration of the deceased dealer for transfer of business within the meaning of that section, it shall, upon application made by the legal representative of such dealer or otherwise, cancel such certificate of registration immediately.

20. Declaration in respect of manager or other officers of a registered dealer.

Every registered dealer shall, within thirty days from the date of registration, furnish to the appropriate registering authority declaration in respect of the manager or officers referred to in section 89 and shall send a revised declaration within thirty days from the date of change of such manager or officers in Form 3.

21. Cancellation of certificate of registration of a dealer compulsorily registered.

When the appropriate registering authority is satisfied that the gross turnover sales of any registered dealer has, for three successive years, failed to exceed the taxable limit, it shall cancel the registration of the dealer, unless such dealer is liable to pay tax under section 8:

Provided that where the appropriate registering authority does not cancel the certificate of registration on the application of a dealer, on or before the last day of the period of two years, immediately following the three successive years during which his gross turnover of sales failed to exceed the taxable limit, such certificate shall stand cancelled with effect from the first day of the year immediately following the period of two years referred to above:

Provided further that if his certificate of registration is cancelled under sub-rule (1) before the expiry of a period of two years, he shall be liable to pay tax referred to in section 8 upto the date of cancellation of such certificate and not thereafter.

22. Cancellation of certificate of registration of a dealer registered voluntarily.

(1) When any dealer registered under section 27 desires to apply for cancellation of the certificate of registration, he shall send his application to the appropriate registering authority not less than six months before the end of a year together with –

(i) a statement of his gross turnover of sales during three years immediately preceding; and
(ii) a declaration whether or not he manufactures or produces any goods for sale, or imports for sale any goods from any place outside the State.

(2) If the appropriate registering authority is satisfied that the dealer registered under section 27 is not liable to pay tax under section 8, it shall, on application made by such dealer under sub-rule (1), cancel the registration with effect from the first day of the year following the year referred to in that sub-rule:

Provided that where the appropriate registering authority does not cancel the certificate of registration, on or before the last day of the year during which the application for cancellation of the certificate is made, such certificate shall stand cancelled with effect from the first day of the following year.

23. Cancellation of certificate of registration of a dealer dealing with tax-free goods.

When any dealer desires to apply under section 84 for cancellation of the certificate of registration, he shall send his application to the appropriate registering authority together with-

(i) a statement of his gross turnover of sales during the period from the commencement of the year in which such application is made till fifteen days prior to the date of such application and also during the immediately preceding year alongwith description of goods or class or classes of goods sold by him during each of such years; and
(ii) a declaration stating that he does not manufacture taxable goods for sale and that during the years referred to in clause (i), he dealt exclusively in tax-free goods specified in Schedule I.

24. Cancellation of certificate of registration for failure to pay any tax, penalty or interest.

(1) Where a dealer has failed to pay tax, penalty or interest under the Act or has failed to furnish return referred to in section 30, the appropriate assessing authority shall be competent to cancel the certificate of registration of such dealer under sub-section (9) of section 26.

(2) The appropriate assessing authority before cancelling a dealer's certificate of registration shall issue a notice in Form 4 on any day after the expiry of due date of payment of tax, penalty or interest or furnishing of return, referred to in sub-rule (1) giving such dealer an opportunity of being heard.

(3) If the appropriate assessing authority is satisfied that the default in making payment or furnishing return was made by the dealer without any reasonable cause, such authority shall cancel the certificate of registration of such dealer with immediate effect and shall cause display of this fact on the notice board of his office for public information.

25. Restoration of certificate of registration cancelled under rule 24.

Where the certificate of registration of a dealer is cancelled under rule 24, for failure to pay tax, penalty or interest under the Act, the appropriate assessing authority shall, on an application made by the dealer along with the evidence of payment of such tax, penalty or interest or furnishing of such return or returns as the case may be, restore such certificate of registration in accordance with the provisions of sub-section (10) of section 26.

26. Imposition and demand of penalty for failure of a dealer to register.

(1) Where it appears to the appropriate registering authority that a dealer is liable to pay penalty under sub-section (1) of section 29 for failure to get registered, it shall serve a notice in Form 5 upon such dealer directing him to appear in person or through agent and show cause on the date and at the time and place specified in such notice, as to why a penalty as proposed in the notice shall not be imposed on him.

(2) The appropriate registering authority shall fix a date for hearing ordinarily not before fifteen days from the date of issue of such notice.

(3) Where the appropriate registering authority imposes penalty in accordance with the provisions of sub-section (1) of section 29, it shall issue a notice in Form 6 directing the dealer to pay the penalty so imposed in the manner referred to in sub-section (2) of section 29.

27. Non-levy of tax on sale of goods to diplomatic missions.

(1) Tax paid by the foreign diplomatic missions or consulates and their diplomats, international organizations including United Nations and their diplomats, shall be refunded to them under sub-section (2) of section 22 on furnishing a certificate issued in this behalf duly signed by an authorized officer of such organizations.

28. Non-levy of tax on sales of postal stationery.

Where the Department of Posts and Telegraphs of the Government of India makes sales of inland letters, cards, registration cards, parcel forms, envelopes, acknowledgement cards, money order forms or any other stationery articles for rendering services of the said Department, it may, for the purpose of determining its taxable turnover of sales, deduct under clause (c) of sub-section (1) of section 9 from its gross turnover of sales that part of such gross turnover which represents sales of postal stationery and articles as aforesaid.

29. Refurnd of tax charged on purchases made to Export Oriented Units.

Where a registered dealer makes sales of goods to the Export Oriented Units, such Units may claim refund of the amount of tax charged under this Act.

30. Inadmissibility of tax invoices for input tax credit in certain cases.

Any claim by a dealer for input tax credit shall not be admissible if he accepts from any dealer or person tax invoice or invoices referred to in sub-section (1) of section 55:-

(a) which has not been duly obtained from a registered dealer against a bonafide transaction;
(b) which has not been issued in accordance with Form 7 in original giving full particulars therein;
(c) which has been issued by a dealer whose certificate of registration has been cancelled under sub-section (9) of section 26 of the Act;
(d) which has been declared invalid by the Commissioner;
(e) which does not show the amount of tax charged separately.

31. Exemption from furnishing tax invoices lost due to fire or natural calamity.

(1) Where on account of loss of any declaration due to fire or any natural calamity, a dealer is not in a position to substantiate his claim in terms of section 21 and where he, requires an order of the Commissioner to exempt him from furnishing such tax invoice, such dealer may, ordinarily within three months from the date of fire or any natural calamity, as the case may be, make an application in writing to the Commissioner requesting him to pass an order in this matter.

(2) In his application to the Commissioner under sub-rule (1) the dealer shall furnish, inter alia, the following particulars:-

(a) the year comprising period or periods to which the claim relates;
(b) nature of claims covered by the invoices specifying the relevant provisions of the Act;
(c) amount of the claims for each period under different provisions of the Act for which invoices are claimed to have been lost;
(d) the nature of alternative evidence in lieu of invoices claimed to have been lost from whom goods were purchased stating therein the amount of relevant sales by such dealer;
(e) particulars of first information report, if any lodged with local police station or of any report of fire service station or any other authority;
(f) extent of damage caused by fire or any natural calamity on the basis of certificate from the authorities concerned;
(g) any other evidence that the dealer wishes to adduce.

(3) The Commissioner may, on an application made by a dealer under sub-rule (1) make such enquiries as he considers necessary or call for any evidence from the dealer or any other person or authorities which may be deemed necessary for disposal of such application.

(4) Where the Commissioner is satisfied that the dealer is not in a position to furnish all or any of the invoices on account of loss of such invoices due to fire or any natural calamity beyond the control of such dealer and the application of the provisos referred will cause undue hardship to such dealer, the Commissioner may, by an order in writing, exempt such dealer from furnishing such declarations subject to conditions, if any, as he may specify in the said order:

Provided that Commissioner may refuse to exempt any dealer from furnishing invoices where the dealer is found to have not furnished return relating to relevant period of claims under sub-section (1) of section 21.

CHAPTER IV

RETURN PERIODS, PRESCRIBED DATES AND MANNER OF FURNISHING RETURNS AND PAYMENT OF TAX AND INTEREST

32. Return in respect of period prior to date of order granting registration.

Where a certificate of registration is granted to a dealer under section 26 and the date of liability to pay tax by such dealer precedes the date of order granting such certificate, the dealer after being registered, shall within thirty days from such date of order, furnish all the returns along with receipted challan showing payment of tax payable by such dealer according to such returns for the period commencing from the date of his liability to pay tax and ending on the date immediately preceding the date of order granting such certificate of registration.

33. Returns and quarterly abstract statement to be furnished with receipted challans for payment of tax.

(1) The returns for any quarter of the year shall be furnished in Form 8 along with the receipted challan showing payment of tax, within one month of the end of the quarter

(2) Yearly return shall be furnished in Form 9 in the following year on or before,-

(a) 30th November, in the case of a company;

(b) 31st October, where the accounts of the dealer are required to be audited under the Act, and

(c) 31st July, in any other case;

in accordance with the provision of Explanation to sub-section (3) of section 30.

(3) The quarterly abstract statement referred to in sub-section (4) of section 30 shall be furnished by every dealer required to pay compounded tax under section 16, in Form 9A, on or before the end of the month following the end of the quarter along with the receipted challan showing payment of tax.

34. Deduction of sale price of goods returned and bad debt for computing gross turnover of sales for subsequent return period.

Where,-

(a) any goods are returned by a customer to a registered dealer during any subsequent period, following the period in which such goods were sold,

(b) sale price of goods sold by a registered dealer during a period is written off as bad debt during any subsequent period following the period in which such goods were sold,

such registered dealer may, while furnishing return under rule 32, deduct from his gross turnover of sales of goods-

(i) sale price of the goods so returned in respect of which due tax has been paid by the dealer during the earlier period referred to in clause (a);

(ii) sale price of the goods written off as bad debt in respect of which due tax has been paid by the dealer during the earlier period.

35. Manner and time of payment of tax payable according to returns.

Subject to the provisions of rule 36, a registered dealer, who is required to furnish returns quarterly, shall pay the amount of tax payable according to such returns before furnishing such returns.

36. Payment of interest for delayed payment or non-payment of tax payable before assessment.

(1) Every dealer liable to pay interest under sub-section (1) or (2) of section 31 in respect of any period shall pay such interest at the time of making payment of tax payable in respect of such period.

(2) Notwithstanding anything contained in sub-rule (1), where the dealer pays the tax referred to therein by instalments, he shall pay the interest at the time of making payment of the tax and furnish the statement and receipted challan each time in accordance with the provision of sub-rule (3).

(3) The dealer shall prepare a statement showing details of calculation of the amount of interest payable as referred to in sub-rule (1) and furnish such statement along with receipted challan as a proof of such interest.

37. Challan for payment of tax to the State Bank of Sikkim or a Government Treasury.

(1) Where any dealer, his agent or any person on behalf of such dealer is required to pay any tax, interest or penalty under the Act or these rules, he shall obtain challans from the Government Treasury or from the office of the Deputy or the Assistant Commissioner having jurisdiction in his areas of business.

(2) Such challans, in quadruplicate, shall be filled in and signed by the dealer or his authorised signatory and shall be presented to the appropriate Government Treasury along with payment.

(3) Separate challans shall be used by the dealer for the purpose of making payment of interest, penalty payable by, or due from, the dealer.

(4) One copy of such challans evidencing payment of tax, penalty or interest shall be retained by the Government Treasury, one copy of such challans shall be sent to the appropriate assessing authority and the other two copies shall be returned to the dealer duly signed as proof of payment.

CHAPTER V

MANNER OF DEDUCTION OF TAX AT SOURCE BY STATE AND CENTRAL GOVERNMENT FROM PAYMENT OF DEALERS AND IN EXECUTION OF WORKS CONTRACT

38. Deduction of tax at source from payment of dealer.

(1) The State or Central Government including department of other States, situated in Sikkim, any local body, any authority or corporation, established by or under any statute and any State or Central Government undertaking shall, at the time of payment of any sum to any dealer deduct from such payment tax at source payable by such dealer on a sale price of the goods supplied by such dealer to such State or Central Government or Body at the rate as applicable to such goods in the respective Schedules of the Act in cases of the registered dealers other than the dealers liable to pay compounded tax under section 16, and at such rate, as may be notified under section 16, in cases of the dealers paying compounded rate under that section.

(2) The dealer submitting or issuing the bill or invoice for payment under sub-rule (1) shall categorically indicate therein the sale price in respect of each of the goods supplied to the State or Central Government or a Body.

(3) The State or Central Government or a Body on deduction of tax at source under sub-rule (1), issue a certificate in Form 10 to the dealer and a copy thereof to the appropriate assessing authority, duly signed by the authorized officer of such State or Central Government or a Body.

39. Deduction of tax at source from payment of contractors in case of execution of works contract.

(1) The State or Central Government or a Body making payment of any sums to any contractor for carrying out a works contract, at the time of payment of such sums to contractor in any manner, deduct at source a tax payable under section 13, at the rate of **two percent** on the value of each bill on account of the goods supplied or transferred (property in goods) in execution of works contract.

Provided that every contractor, submitting the bills for payment in respect of the works contract executed by him, shall indicate in the bills the labour charges, other like charges and non-taxable items, not involving any transfer of property in goods, separately and also the amounts against such items to the paying authority. Such bills shall be certified by an authority authorized by the contractee in this behalf. The paying authority shall deduct the tax on the balance value of the bills after allowing deductions of labour charges and other non-taxable items.

(2) The paying authority shall on deduction of tax at source, issue a certificate in Form 11 to the contractor and a copy thereof to the appropriate assessing authority, duly signed by the authorized officer of the paying authority.

40. Deduction of tax at source from payments of contractors paying composite tax.

(1) Every contractor desirous of making a lumpsum payment by way of composition in respect of tax payable by him in relation to the execution of works contract, referred to in section 17, shall within thirty days of the commencement of the execution of the works contract, make an application in Form 12 to the appropriate assessing authority.

(2) On receipt of the application the appropriate assessing authority, after conducting such verifications as may be necessary, grant permission within fifteen days from the date of application in Form 13, to the contractor to make lumpsum payment of tax by way of composition. A copy of such permission may be supplied to the concerned paying authority with such directions as may be deemed necessary:

Provided that no such permission shall be granted to the contractor who imports goods from any place outside the State for the purpose of his business.

(3) The permission shall be deemed to apply in respect of the works contract till its completion which may spread over in subsequent year or years.

(4) The amount to be paid in lumpsum by way of composition shall be calculated at the rate of **two percent** of the total gross value of each bill of the contractor.

(5) Any paying authority making payment of any sums to any contractor who has exercised option under section 17 for carrying out works contract shall, at the time of payment of such sums to such contractor in any manner, deduct the amount towards payment of lumpsum tax at the rate prescribed under sub-rule (4).

(6) The paying authority on deduction as prescribed in sub-rule (5), shall grant a certificate to the contractor with a copy to the appropriate assessing authority in Form 14. On receipt of the certificate the contractor shall furnish a statement to the appropriate assessing authority in Form 15.

(7) Before any penalty under sub-section (4) of section 17 is imposed on any person, he shall be given a reasonable opportunity of showing cause as to why penalty should not be imposed.

(8) Every contractor who exercised the option for payment of lumpsum tax and making payments as per this rule shall furnish the information to the assessing authority as to termination of each of the works contract.

(9) It shall be the responsibility of the paying authority to furnish the information to the appropriate assessing authority as to final payment made in respect of each of the works contract within thirty days from the date of such payment.

41. Remittance of tax deducted at source to the credit of the State Government.

(1) The amount of tax deducted at source under rules 38, 39 and 40 shall be remitted to the credit of the State Government within fifteen days from the date of making of deduction in the appropriate Government Treasury, through the challan or document of book adjustment prescribed under the Financial Rules of the State Government or through cheque or draft.

(2) The amounts deducted from the bill of the contractor for which certificate is issued under rules 38, 39 and 40 shall be deemed to have been paid to the contractor and the certificate will constitute a good and sufficient discharge of the liability of the paying authority to the contractor concerned to the extent of the amounts covered by the certificate.

42. Information of awarding of works contract.

Every person entering into any contract with any contractor for execution of works contract, shall inform the Commissioner of such contract within fifteen days from the date of signing of the contract or issue of letter of intent.

Explanation— For the purpose of this Chapter,-

"State or Central Government or Body" and "paying authority" means the State Government or Central Government, including departments of other States, situated in Sikkim, any local body, any authority or corporation, established by or under any statute and State or Central Government undertaking.

CHAPTER VI

ASSESSMENT OF TAX, IMPOSITION OF PENALTY FOR DEFAULT IN FURNISHING RETURNS, DETERMINATION OF INTEREST, DEMAND, COLLECTION AND RECOVERY THEREOF, REFUND OF EXCESS PAYMENT

43. Notice of hearing to the dealers for the purpose of assessment of tax and imposition of penalty.

(1) Where it appears necessary to the appropriate assessing authority to make an assessment under section 38 or section 40 in respect of a dealer for a year, comprising period or periods or any period, such assessing authority shall serve a notice in Form 16 upon a dealer directing him to appear before him in person or through his authorised agent on the date and time specified in such notice for compliance of the requirements for the purpose of assessment of tax in respect of the aforesaid period or periods and imposition of penalty under sub-section (2) of section 40.

(2) In the notice referred to in sub-rule (1), the date of hearing shall be fixed ordinarily not before fifteen days from the date of issue of such notice.

(3) Where it appears necessary to make assessment under section 40, the appropriate assessing authority shall serve a notice in Form 16 upon the dealer fixing the date of hearing ordinarily not before ten days from the date of issue of such notice and directing him to appear before such assessing authority in person or through his authorised agent on the date and time specified in such notice for compliance of the requirements of sub-rule (4) and sub-rule (5) for the purpose of assessment of tax and imposition of penalty in respect of the return period referred to in sub-section (2) of that section.

(4) The appropriate assessing authority shall, in the notice referred to in sub-rule (1) or sub-rule (3) require the dealer-

(a) to produce the books of account and other accounts referred to in section 54 in respect of the period under assessment,

(b) to furnish documents required to be maintained and furnished under the provisions of the Act and rules made thereunder claiming exemption from payment of tax and lower rate of tax payable by him,

(c) to furnish any other information relating to assessment of tax, and
to explain the books of account, other accounts, documents or information referred to in clause (a), clause (b), or clause (c) on the date and time specified in the said notice.

(5) In addition to the accounts and documents referred to in sub-rule (4), a dealer, if he so wishes, may produce such evidence or documents as he thinks necessary in support thereof or to substantiate his claim preferred in his returns or to support any objection he wishes to prefer.

44. Hearing of dealers for assessment and passing of assessment orders.

(1) The appropriate assessing authority shall, while hearing a dealer on the date specified in the notice referred to in sub-rule (1) or sub-rule (3) of rule 43 or any date to which hearing is adjourned for making an assessment of tax payable by him-

(a) consider the objection, if any, preferred by such dealer and examine the evidence produced in support thereof, and

(b) examine the accounts, documents or any other evidence referred to in sub-rule (4) or sub-rule (5) of rule 43.

(2) In the course of hearing, the appropriate assessing authority may,—

(a) examine such records, registers or documents which are required to be maintained by a dealer under the Act or rules made thereunder;

(b) call for such information or evidence from the dealer or any person as deemed necessary for such assessment; and

(c) make such enquiry as is deemed fit for the purpose of such assessment.

(3) The appropriate assessing authority shall, after hearing the dealer in the manner referred to in sub-rule (1) or sub-rule (2), assess to the best of its judgement the amount of tax payable by dealer in respect of a year comprising period or periods or part thereof, or in respect of any return period or periods, as the case may be, and impose penalty under sub-section (2) or sub-section (5) of section 38, if any, by an order in writing for reasons to be recorded therein.

45. Exparte assessment order.

In the event of default by a dealer to comply with the requirement of the notice referred to in sub-rule (1) or sub-rule (3) of rule 43, the appropriate assessing authority may make, to the best of its judgment, an exparte assessment of tax payable by such dealer in respect of a year comprising, period or periods or part thereof, or in respect of any return period or periods as the case may be, and pass an order of assessment, in writing, after recording reasons therein.

46. Demand notice for tax and penalty due.

(1) After an order of assessment is passed by the appropriate assessing authority under rule 44 or rule 45 in respect of a dealer, such authority shall serve a notice in Form 17 on such dealer directing him to make payment of the amount of tax and penalty, if any, due from such dealer by such date as may be specified in such notice.

(2) The date to be specified for payment by a dealer in the notice referred to in sub-rule (1) shall not ordinarily be less than fifteen days after service of the notice.

(3) The notice referred to in sub-rule (1) shall also specify the date by which a dealer shall produce a receipted copy of challan of the State Bank of Sikkim or a Government Treasury as a proof of payment of tax and penalty, if any, made according to such notice.

(4) If after an order of assessment made under rule 44 or rule 45 in respect of a dealer, the amount of tax payable and penalty payable, if any, is found to be less than the amount of tax paid by such dealer according to return in respect of the same period, the appropriate assessing authority shall serve Refund Payment Order in Form 18 specifying the amount paid in excess, allowing the refund under section 53 or a Refund Adjustment Order in Form 19 authorising the dealer to adjust the amount paid in excess against the amount payable which falls due subsequent to the date of receipt of the Refund Adjustment Order.

Provided that where a dealer makes an application any time but ordinarily not later than thirty days from the date of receipt of the Refund Adjustment Order on the ground that there shall be no such amount of tax payable by him against which the refundable amount may be adjusted and if the appropriate assessing authority is satisfied to that effect, the said authority may refund the said amount to the dealer accordingly.

47. Manner of selection of registered dealers for Audit.

(1) The Commissioner may, under sub-section (2) of section 39, select by the 30th day of July every year, not less than 20 per cent of the registered dealers for audit of input tax credit and tax payable by each of them for any period or year ended on or before the 31st day of March, such selection being made by draw of lots either mechanically or with the use of computers.

(2) Upon selection of registered dealers in the manner laid down in sub-rule (1), the Commissioner shall send the list of registered dealers so selected to the appropriate auditing authority for auditing of accounts, input tax credit and tax due from such registered dealers.

(3) The Commissioner shall direct that the audit shall be performed by an appropriate auditing authority either, individually or as a team consisting of such appropriate auditing authorities or the prescribed authorities, as the Commissioner may decide.

48. Determination of interest for delayed and non-payment of tax according to returns.

Where it appears to the appropriate assessing authority that a dealer is liable to pay interest under section 31 in respect of any period for default in making full payment by the prescribed date of tax according to the return furnished for that period, such authority shall determine under sub-section (1) of section 43 the interest payable for such period at any time after furnishing of such return but not later than the date of assessment under the Act.

49. Determination of interest on delayed or non-payment of tax before assessment when no return has been furnished.

Where the appropriate assessing authority is satisfied-

(a) that a dealer has failed to furnish a return in respect of any period before the assessment under the Act for such period;

(b) that, on completion of such assessment, the said dealer has not paid full amount of tax payable for such period by the prescribed date for furnishing the return;

and is liable to pay interest under sub-section (2) of section 31 in respect of such period, such authority shall determine under sub-section (1) of section 43 the interest payable at the time of assessment for such period.

50. Determination of interest for delayed or non-payment of assessed tax by dealers.

Where it appears to the appropriate assessing authority that a dealer is liable to pay interest under sub-section (1) of section 32 in respect of any period or periods of assessment under the Act for default in making full amount of tax due from such dealer according to notice referred to in section 41 in respect of such period or periods by the date specified in the notice, such assessing authority shall, immediately after full payment of such tax or commencement of the proceedings under section 45, whichever is earlier, determine under sub-section (1) of section 43 the amount of interest payable by such dealer.

51. Notice of demand for payment of interest.

(1) After determining the amount of interest due from a dealer the appropriate assessing authority shall serve upon such dealer a notice in Form 20 directing him to pay the amount of interest due from him by the date specified in such notice and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.

(2) The appropriate assessing authority shall fix a date ordinarily not before fifteen days from the date of issue of the notice referred to in sub-rule (1) for payment of interest due from a dealer according to such notice:

Provided that, where on account of delay in service of the notice in Form 20, the dealer is denied of the minimum time of fifteen days for compliance with such notice, he may on application, be allowed such further time as falls short of fifteen days from the service of such notice.

52. Manner of payment of interest upon rectification.

(1) Where upon rectification of the amount of interest under sub-section (1) of section 44, it appears to the appropriate assessing authority that an amount of such interest in addition to that he has already paid, if any, is due from him such assessing authority shall serve upon such dealer a notice in Form 20 directing him to pay such amount of interest in the State Bank of Sikkim or the appropriate Government Treasury by the date specified in such notice.

(2) The appropriate assessing authority shall fix a date ordinarily not before fifteen days from the date of issue of such notice for payment of interest referred to in sub-rule (1).

(3) A copy of the receipted challan as proof of payment of such interest shall be furnished by the dealer to the appropriate assessing authority by the date specified in such notice.

53. Payment of modified amount of tax, penalty and interest due.

Where any amount of tax, penalty or interest due from a dealer proceedings for the recovery of which have not been commenced under section 45 modified in consequence of an order passed on re-assessment, re-determination, appeal, review or revision, the appropriate assessing authority shall serve upon such dealer, a notice in Form 20 specifying therein the modified amount of tax, penalty or interest remaining due from him on the date of such order the date by which payment of such amount remaining due is required to be made by him and the date by which a receipted copy of challan as proof of payment of such amount is to be furnished to the assessing authority.

54. Manner of obtaining copy of certain orders by dealers.

If a copy of an order passed under any of the provisions of the Act or the rules made thereunder is required by a dealer, transporter, owner or lessee of warehouse, person or owner of goods, a copy of such order shall on application, be obtained from the appropriate prescribed authority who passes such order.

55. Preservation of assessment records.

(1) All the papers relevant to the making of any assessment including determination of interest, imposition of penalty and refund of tax, interest or penalty in respect of any particular dealer, owner or lessee of warehouse person, or owner of goods, as the case may be, shall be kept together and shall form assessment case records.

(2) Assessment case records referred to in sub-rule (1) shall be preserved by the appropriate authority for twenty years or till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any Court.

56. Manner of refund in consequence of order on appeal, revision, etc.

Where any amount payable by a dealer in respect of any period on account of tax assessed, penalty imposed or interest determined is reduced in consequence of any order passed on re-assessment, re-determination, appeal, revision or review, as the case may be, and if it is found that the amount payable is less than the amount paid for such period, including the amount recovered under section 50, if any, the appropriate assessing authority shall, within three months from the date of such order, serve upon such dealer Refund Payment Order in Form 18 specifying therein the amount paid in excess and send along with a Refund Adjustment Order in Form 19 or the said authority shall refund the excess amount to the dealer in accordance with the proviso to sub-rule (4) of rule 46.

Provided that where any amount of tax assessed, penalty imposed or interest determined in respect of a dealer for any period remains unpaid till the date of the order in consequence of which such refund arises, the appropriate assessing authority shall adjust the amount of excess payment towards the arrear of tax, penalty or interest and thereupon, if any amount still remains refundable, he shall specify such adjustment in the said Refund Payment Order in Form 18 and send to the dealer along with a Refund Adjustment Order in Form 19 or the said authority shall refund the excess amount to the dealer in accordance with the proviso to sub-rule (4) of rule 46:

Provided further that, if the amount of tax, penalty or interest due from a dealer in respect of any period, proceedings for the recovery of which as an arrear of land revenue have been commenced under section 45, is subsequently reduced in consequence of any order referred to above, the appropriate assessing authority shall send a copy of the aforesaid notice to the Tax Recovery Inspector to whom the Certificate has been sent.

57. Refund arising out of rectification order determining interest.

Where, upon rectification of the amount of interest under sub-section (1) of section 44, it appears to the appropriate assessing authority that the amount of interest is in excess of the amount that a dealer has already paid, such assessing authority shall serve a Refund Payment Order in Form 18 upon such dealer specifying the amount of interest refundable to him and send along with a Refund Adjustment Order in Form 19 for such refundable amount or the said authority shall refund such amount in accordance with the proviso to sub-rule (4) of rule 46:

Provided that in case there are arrears of tax, penalty or interest due from such dealer, in respect of any other period, the appropriate assessing authority shall adjust the amount of interest refundable to such dealer with such arrears and for the balance amount of interest refundable, if any, he shall send along with the Refund Payment Order in Form 18 or a Refund Adjustment Order in Form 19 or the said authority shall refund the excess amount to the dealer in accordance with the proviso to sub-rule (4) of rule 46.

Provided further that, if the proceedings for recovery of the amount of interest has already been commenced before rectification, the said authority shall send a copy of the notice to the concerned Tax Recovery Inspector.

58. Manner of payment of interest by the Commissioner for delayed payment of refund.

(1) Where the Commissioner is satisfied that the interest is required to be paid under section 34, he shall, by an order in writing, direct the appropriate assessing authority to pay to the dealer, who is entitled to payment of such interest, the amount of interest by issuing a Refund Adjustment Order in Form 19 or by making payment of the said amount in accordance with the second proviso to sub-rule (4) of rule 46.

(2) The Assessment records along with the appellate or revision order referred to in section 34 which gives rise to the payment of interest by the Commissioner under that section, shall be placed before the Commissioner, for determination of the amount of interest payable to the dealer.

59. Garnishee notice for demand of payment from debtors, banks, etc. on account of dealers.

When any person is required to deposit money under sub-section (1) of section 50 on account of a dealer, the appropriate assessing authority, in relation to such dealer, shall serve upon such person a notice in Form 21, directing him to deposit such money in the manner referred to in that section.

60. Tax Recovery Officer to recover outstanding dues.

(1) Where any amount of tax, penalty or interest in respect of any period is due and recoverable from a dealer or such amount is due and recoverable from a transporter, owner or lessee of warehouse, person or owner of goods, under section 45 and realisation of such amount has not been stayed under sub-section (4) of section 73, or rule 98, the appropriate assessing authority shall-

(a) apply to the Certificate Officer, within whose jurisdiction the place of business of a dealer or the head office of his business is situated in accordance with the provisions of the Public Demands Recovery Act, 1913 and the rules made thereunder for the recovery of such amount as an arrear of land revenue, or

(b) send a certificate under sub-section (2) of section 45 to the Tax Recovery Inspector as specified in section 46, for the recovery of such amount in accordance with the provisions of sub-section (3) of section 45, section 47, section 48 and section 49.

(2) The appropriate assessing authority empowered to send or to forward a certificate under clause (b) of sub-rule (1), shall prepare the certificate, in triplicate, and forward two copies of such certificate to the appropriate Tax Recovery Inspector and retain the third copy for office record.

(3) The procedures laid down and the instructions issued, in connection with recovery of taxes or arrears under the Sikkim (Collection of Taxes and Prevention of Evasion of Payment of Taxes) Act, 1987 (Act No. 7 of 1987) and the rules made thereunder in the matter of maintenance of registers and other functions of the appropriate assessing authority referred to in sub-rule (2) of this rule and the Tax Recovery Inspector in relation to recovery of tax, penalty or interest, shall apply mutatis mutandis in the case of Tax Recovery Inspector appointed under the Act for recovery of tax, penalty or interest in accordance with the provisions of section 45.

61. Recovery of modified amount of tax, interest or penalty.

(1) If any amount of tax, penalty or interest, proceedings for the recovery of which have been commenced, is subsequently modified in consequence of any order passed on re-assessment, rectification, appeal, revision or review, as the case may be, the appropriate assessing authority shall, within two months from the date of such order, serve upon the certificate debtor a notice specifying therein, inter alia, the net amount of tax, penalty or interest due from him upon modification and send a copy thereof to the Certificate Officer or the Tax Recovery Inspector, as the case may be.

(2) On receipt of the notice referred to in sub-rule (1), the Certificate Officer or the Tax Recovery Inspector, as the case may be, shall take steps for recovery of the amount of tax, penalty or interest as modified as if the proceedings were commenced for recovery of such modified amount:

Provided that, if the notice relates to the second proviso to rule 56, the appropriate assessing authority shall send a letter withdrawing the certificate sent under rule 60 and thereupon the Certificate Officer or the Tax Recovery Inspector, as the case may be, shall drop the recovery proceedings.

CHAPTER VII

MAINTENANCE OF ACCOUNTS AND REGISTERS, INSPECTION, PRODUCTION AND SEIZURE OF ACCOUNTS AND PENALTY FOR FAILURE TO ISSUE INVOICE/CASH MEMO OR BILL

62. Maintenance of sales registers, bills, vouchers, documents, etc.

(1) Every dealer who is registered under the Act or to whom a notice has been served to furnish return under section 30 shall in addition to the accounts referred to in sub-section (1) of section 54, maintain a true and up-to-date account of sales of goods made by him in sales register in Form 22 and shall also maintain a true and up-to-date accounts of all purchases of goods made by him in purchase register in Form 23.

(2) For the purpose of furnishing return and making payment of tax as required by section 30 and rules made thereunder, the sales register and purchase register referred to in sub-rule (1) shall be totalled by the dealers at the end of each month and shall be in agreement with the total amount of sales of goods and purchases of goods according to his accounts and the books of accounts that he maintains in terms of sub-section (1) of section 54.

(3) Every dealer shall maintain such invoice received and documents, vouchers, bills or cash memos. Counterfoils of invoice issued by him as may be required in support of any entry in his accounts, books of accounts or sales register and purchase register that he is required to maintain by or under sub-section (1) of section 54.

(4) Every dealer who is registered under the Act or to whom a notice has been served to furnish return under section 30 shall also maintain a VAT register in Form 24 for the purpose of sub-section (1) of section 21.

(5) Every registered dealer who sells goods through another registered dealer, being his agent and who has claimed input tax credit on his purchases in the returns or returns submitted by him and who has shown reverse credit in the subsequent return or returns, as the case may be, (on account of sales of goods through his agent or agents) shall issue a certificate to such agents, inter alia, for the amount of input tax credit which the agent is eligible to claim in accordance with the provisions of clause (a) of sub-section (1) of section 21.

63. Period of preservation of accounts, books of accounts, registers by dealers.

(1) The accounts, books of accounts, registers, documents of the dealer including computerised or electronic accounts maintained on any computer or electronic media, documents, invoices, cash memos in respect of purchases, sales, delivery of goods by a dealer or vouchers in respect of any year or part thereof shall be preserved by him-

(a) for a period of not less than seven years after the expiry of the year of which they relate, or
(b) till such period as those may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court in respect of such year or part thereof, whichever is later.

(2) Any breach of the provisions referred to in sub-rule (1) shall be punishable with a fine not exceeding five hundred rupees, and if the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of such offence.

64. Particulars to be stated in retail invoice/ cash memo or bill in respect of sale price exceeding two hundred rupees.

(1) Every dealer in respect of sale price exceeding two hundred rupees, shall issue a retail invoice or cash memo or bill referred to in sub-sections (5) and (6) of section 55, in Form 7A in duplicate;

(2) First copy of the invoice or cash memo or a bill shall be marked as "ORIGINAL" and subsequent copy as "DUPLICATE";

(3) Both the copy of invoice or cash memo or bill marked 'ORIGINAL' and "DUPLICATE", including computer generated tax invoice/ cash memo or bill must be signed by dealer or his authorised person.

65. Search and seizure to be in accordance with provisions of Code of Criminal Procedure.

(1) All seizures or searches under section 63, section 64, section 66 or section 68 shall be made as far as possible in accordance with the provisions of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974).

(2) Any officer, while exercising power under section 63, section 64, section 66 or section 68 may take assistance of any police officer of the State.

(3) Any accounts, registers or documents seized under section 63 shall not be retained beyond the period referred to in the proviso to the section or after one year from the commencement of the Act, whichever is later.

(4) If any person or dealer from whom any accounts, register or documents have been seized under section 63 does not take delivery of such accounts, registers or documents within the time specified in the notice issued in this behalf, the authority who is in custody of such accounts, registers or documents may destroy them without further notice to such dealer or person.

66. Authority to search road vehicle and seize goods at places other than notified place.

No search of any road vehicle or warehouse, or seizure of goods transported by such vehicle or stored in such warehouse at any place other than a place notified under sub-section (1) of section 65, shall be made by any person not below the rank of an Assistant Commissioner.

67. Sealing any house, room, warehouse, almirah, etc.

Where a dealer or person, transporter, lessee or owner of warehouse fails to open any house, room, almirah, safe, box or receptacle for inspection under sub-section (2) of section 64, such house, room, almirah, safe, box or receptacle shall be sealed under sub-section (2) of section 68 by the Commissioner or any authorized prescribed authority, as the case may be, and such house, room, almirah, safe, box or receptacle shall remain so sealed until the accounts, registers or documents, or stock of goods are made available for inspection.

CHAPTER VIII

PROCEDURES FOR TRANSPORT OF CONSIGNMENT OF GOODS, INTERCEPTION, SEARCH, SEIZURE AND MEASURES TO PREVENT EVASION OF TAX AND PENALTIES

68. Restrictions on transport of any consignment of goods despatched from any place outside Sikkim in Sikkim.

(1) No person or dealer shall, except in the manner prescribed in the rules laid down in this Chapter, transport any consignment of goods, except the consignment of goods of the nature or value specified in sub-rule (2), despatched from any place outside Sikkim across the checkpost.

Explanation – For the purpose of sub-rule (1) goods shall means goods other than those goods sales of which are tax-free specified in Schedule I.

(2) The provision of rule 69 shall not apply to a consignment of goods-

(a) where such consignment of goods being transported by any person as his personal effects;
(b) where it appears from railway receipt, bill of lading, consignment note, cash memo/ bill, invoice, manifest, delivery challan or any other document of like nature, that such goods are specified in Schedule I or such goods are exposed cinematographic films;
(c) where such consignment of goods is of-
  (i) printed materials including diary, calendar, brochure, leaflet or pamphlet;
  (ii) gold or precious stones including pearls (real, artificial or cultured);
  (iii) pure silk cloth, or
  (iv) radioisotope or radiopharmaceutical item.

69. Procedure for transporting consignments of goods across a checkpost.

(1) Where any consignment of goods, other than a consignment of goods of the nature specified in sub-rule (2) of rule 68, is imported or brought into Sikkim by a person, or dealer on his own account from any place outside Sikkim and such consignment of goods transported across a checkpost in Sikkim by or on behalf of such person, or dealer, or the driver or person in-charge of the vehicle, as the case may be, shall present before the Assistant Commissioner or Commercial Tax Inspector of such checkpost, at the time of entry of such vehicle into the area of such checkpost, a way bill in Form 25 in triplicate obtainable in the manner laid down in rule 75 or rule 76, as the case may be, duly filled in and signed by the person, or dealer on whose account such consignment of goods is imported or brought into Sikkim for endorsement of such way bill by such Assistant Commissioner or Commercial Tax Inspector incharge of the checkpost, as the case may be.

(2) If the driver or person in-charge of the vehicle transporting any consignment of goods fails to present the way bill in Form 25 at the time of entry of such vehicle into the area of a checkpost as required by sub-rule (1) such driver or person incharge may request the Assistant Commissioner or Commercial Tax Inspector of such checkpost, in writing, stating therein the reason for not being in possession of such way bill and to allow him time for presentation of the way bill.

(3) On the request of the driver or person in-charge of the vehicle made under sub-rule (2), the Assistant Commissioner/Inspector of the checkpost shall allow time not exceeding forty-eight hours from the entry of such vehicle, to enable him to present the way bill in Form 25 before the expiry of the time allowed by him, and the vehicle with such consignment of goods shall subject to the provisions of sub-rule (6), remain detained till the time of presentation of such way bill or the expiry of the time allowed, whichever is earlier.

(4) After the way bill is presented under sub-rule (1) or sub-rule (3), the Assistant Commissioner/Inspector of a checkpost shall, subject to the provisions of rule 83, endorse the way bill and record in the Entry Register the particulars of the consignment of goods and of the way bill related thereto and allow the vehicle to move.

(5) The duplicate and triplicate copy of the way bill duly endorsed under sub-rule (4) shall be returned to the driver or person in-charge of the vehicle who presented such way bill under sub-rule (1) or sub-rule (3), and such driver or person incharge of the vehicle shall carry with him the duly endorsed copies of the way bill on the way to its destination and the original copy shall be retained by the officer referred to in sub-rule (4).

(6) If any person or dealer or the driver or person incharge of the road vehicle fails to present any way bill under sub-rule (1) or sub-rule (3) the Assistant Commissioner/Inspector of such checkpost shall seize the consignment of goods under section 68.

(7) The driver or the person incharge of a road vehicle shall while transporting any consignment of goods on its way to destination stop his vehicle on being asked by such Deputy Commissioner or Assistant Commissioner or officer, as the Commissioner may authorise in this behalf, at any place and present before him, on demand, a copy of the way bill duly endorsed under sub-rule (4) along with consignment note, bill, invoice, road challan or any other document of like nature.

(8) If the driver or person incharge of the vehicle fails to present the duly endorsed way bill along with any of the other documents referred to in sub-rule (7), the Deputy Commissioner or Assistant Commissioner or the authorized officer, who demanded such way bill under that sub-rule, shall, after recording the reason, seize the consignment of goods under section 68.

(9) The Assistant Commissioner or Commercial Tax Inspector of a checkpost empowered to endorse the way bill or such Deputy Commisioner or Assistant Commissioner or officer, as the Commissioner may authorise, may verify correctness of the description, quantity, weight or value of the goods of a consignment as mentioned in the accompanying way bill with the description, quantity, weight or value which are actually found in such consignment.

(10) Where upon verification made under sub-rule (9), on opening the container or packages, if necessary, the description, quantity, weight or value of the goods in any consignment is found by the authority referred to in sub-rule (9) to be at variance with the description, quantity, weight or value of the goods disclosed in the way bill, such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the content of the report and get the report countersigned by him and shall, thereafter, seize the consignment of goods under section 68.

(11) (i) Any transporter, carrier or transporting agent referred to in sub- section (1) of section 60 shall maintain in a register accounts of goods transported by him into, outside and within the State of Sikkim separately.

(ii) The register of accounts shall contain the following particulars-

(a) name, address and transport licence of the transport company or carrier or transporting agent,

(b) name of owner of the transport company or transporting agency,

(c) date of transportation of goods,

(d) name, address and Tax payer Identification Number (TIN) of the consignee (purchasing) dealer,

(e) name, address and Tax payer Identification Number (TIN) of the consignor (selling) dealer,

(f) description of goods including quantity and value of the goods transported,

(g) invoice or bill or cash memo, way bill and transport manifest number, and

(h) vehicle or lorry number.

70. Security from persons other than registered dealers for issuing way bills.

(1) Where a person, or a dealer who is not registered under the Act, requires way bill in Form 25 obtainable in the manner laid down in rule 76 from the authority referred to therein for the purpose of transporting consignment of goods under rule 69, purchased outside the State for personal consumption or not for the purpose of resale, and makes an application to the authority referred to in rule 76 for obtaining such way bill in Form 25, such authority may for reasons to be recorded in writing, require such person, or dealer, who is not registered under the Act, to furnish a cash security of such amount, or a bank guarantee of equivalent amount as may be justified to safeguard the interest of revenue.

Provided that, the said authority may dispense with the requirement of furnishing security if the application in sub-rule (1) relates to import of goods by any Government Department, local body, recognised research organisation or any registered charitable or cultural organisation or any public sector undertaking other than a registered dealer and if the applicant declares that such goods are not intended to be disposed of by way of sale in Sikkim and furnishes a letter of undertaking to the effect that in the event of any sale of such goods, tax payable on such sale shall be deposited and evidence of payment of such tax shall be produced before the authority within fifteen days from the date of such sale.

(2) After security is furnished by a person, or dealer, the authority referred to in rule 76, shall issue way bill in Form 25 in such number and for such period of time, as may commensurate with the amount of security so furnished by such person or dealer:
Provided that, the authority issuing the way bill in Form 25 shall, if deemed necessary, make necessary remarks thereon to distinguish it from such Forms issued to registered dealers.

(3) Where any person or dealer who has furnished security under sub-rule (1), produces sufficient evidence, within six months of transporting a consignment of goods into Sikkim as per provisions laid down in this rule to prove that such consignment of goods has not been sold in Sikkim, the authority referred to in rule 76 shall, within thirty days from the date on which such evidence is produced, refund the amount of cash security or release the bank guarantee so furnished.

71. Special procedure for transport of goods by certain organisations.

(1) Notwithstanding anything contained elsewhere in these rules, any person or organisation which is not registered under the Act, may in such circumstances and in such manner as specified in this rule, transport across the checkpost any consignment of goods despatched from any place outside Sikkim.

(2) Where such person or organisation on whose behalf consignment of goods referred to in sub-rule (1) is transported, makes a declaration to the effect that the said goods are intended to be despatched outside Sikkim otherwise than by way of sale, it shall furnish such declaration duly signed by any competent person of the said organization/person in triplicate in Form 26 along with the bill of lading or documents of like nature to the Assistant Commissioner or the Commercial Tax Inspector posted at the checkpost through which the goods enter into Sikkim for his countersignature.

72. Restrictions on and conditions for transport of consignment of goods from a place in Sikkim to any other place in Sikkim.

(1) Every person or dealer, shall while transporting by a road vehicle any consignment of goods other than specified in Schedule I, despatched from any place in Sikkim to any other place in Sikkim either on his own account or on account of a consignee, make a declaration in Form 27 in triplicate and hand it over to the driver or person in charge of the road vehicle to present it before the Assistant Commissioner or the Commercial Tax Inspector authorised to intercept, detain and search under section 66 on the way of its destination.

(2) The driver or person in-charge of a road vehicle shall, while transporting such consignment of goods in Sikkim and till he reaches the destination carry with him the declaration referred to in sub-rule (1) and a consignment note, delivery note, invoice, road challan or any other document of like nature.

(3) Wherever a road vehicle transporting any consignment of goods is intercepted under clause (a) of section 66 at any place, on its way to destination by any authority referred to in sub-rule (1), the driver or person in-charge of the road vehicle transporting the consignment of goods shall, on demand, present before such authority the copies declaration and any of the documents referred to in sub-rule (2) for verification whether such consignment of goods is being transported in contravention of the provisions of section 65:

Provided that if before the authority to whom the declaration or document is required to be presented, any other document in lieu thereof is presented for verification and such authority is satisfied on perusal of such document that the consignment of goods has been despatched from any place in Sikkim, such authority may dispense with the requirement of declaration referred to in sub-rule (1) and countersign with its official seal the document presented to it and thereafter such authority shall allow the vehicle to move.

(4) Where a declaration is presented in respect of any consignment of goods under sub-rule (3) alongwith any of the documents referred to in sub-rule (2) before the authority referred to in sub-rule (1), such authority shall verify the particulars of such consignment of goods, countersign the duplicate and triplicate copy of such declaration with its official seal and return it to the driver or person in-charge of the vehicle and allow the vehicle to move and retain the original copy of such declaration for office records.

(5) If the driver or person in-charge of a road vehicle fails to present a declaration referred to in sub-rule (1), the authority referred to in that sub-rule shall seize the consignment of goods under section 68.

(6) Every person or dealer referred to in sub-rule (1) shall maintain a true and up-to-date account of declaration issued by him and produce, on demand, such account before the appropriate assessing authority or such person as the Commissioner may authorise.

73. Restrictions on, and conditions for transport of any consignment of goods by any person, or dealer from any place in Sikkim to any place outside Sikkim.

(1) Any person or dealer shall, while transporting any consignment of goods despatched from any place in Sikkim to any place outside Sikkim either on his own account or on account of any consignee, make over a way bill in Form 25 in triplicate, obtainable by him in the manner laid down in rule 75 or rule 76, and a copy of challan in duplicate in respect of such consignment of goods to the transporter referred to in section 71 for carrying such consignment of goods in his goods vehicle:

Provided that the provisions of this sub-rule shall not apply to any consignment of goods,-

(a) Where such goods are goods specified in Schedule I to the Act sales of which are tax-free under section 12;

(b) Where such consignment of goods being transported by any person or on his account, as his personal effect, or

(c) Where it appears from the document of title to the goods and bills or cash memorandum, forwarding note, delivery challan or document of like nature, as referred to in sub-section (1) of section 71 that such goods are bound for such country as specified by notification or such goods are of exposed cinematographic films;

(2) For the purpose of sub-section (1) of section 71, the transporter, who carries goods on behalf of consignor, shall, in addition to the document of title to the goods, carry with him in respect of such goods the documents referred to in that sub-section alongwith a way bill made over to him under sub-rule (1) and shall produce before the Assistant Commissioner or the Commercial Tax Inspector posted at the checkpost.

(3) The authority referred to in sub-rule (2) shall verify the way bill in Form 25 and the copy of the challan with reference to any other document produced by the transporter with the consignment of goods transported by him, countersign with its seal and date the duplicate copy of the way bill and record the particulars of such consignment of goods in the register maintained for the purpose and return the countersigned duplicate copy of the way bill or challan and documents, if any, and retain the original copy of the way bill.

(4) For the purpose of verifying whether any consignment of goods is being transported in contravention of the provisions of section 65 and section 71, such Deputy Commissioner or Assistant Commissioner or officer as may be authorised by the Commissioner to exercise such power at a place other than a checkpost, may demand at such place near the border of Sikkim where the transporter reaches before exit from Sikkim, production of way bill in Form 25 and challan and other documents and shall, thereafter act in accordance with the provisions of sub-rule (3).

(5) Where it appears to the Deputy Commissioner or the Assistant Commissioner or the authorized officer, who is competent to exercise his power under section 65 at any other place other than a checkpost, that due to failure of any person or dealer no way bill in Form 25 can be produced by the transporter before him, he shall, for reasons to be recorded in writing, seize such consignment of goods under section 68 at the checkpost or at any place referred to in sub-section (2) of section 71.

74. Manner of giving custody of seized goods to a transporter under sub-section (4) of section 68.

(1) Where a consignment of goods has been seized under sub-section (1) of section 68 and the transporter of such seized goods has exercised option in writing under sub-section (4) of that section before Deputy Commissioner or an Assistant Commissioner or an authorized officer competent to impose penalty under section 69 in respect of such seized goods, such authority may give custody of such seized goods to the transporter and allow such transporter to transport such seized goods upto the godown or warehouse of such transporter in Sikkim as declared by him.

(2) The option in writing referred to in sub-rule (1) shall be exercised by the transporter in duplicate in Form 28.

(3) Where the authority before whom an option is exercised by a transporter under sub-rule (1) is satisfied that the transporter has correctly given all the requisite information and the form of option is in order, such authority may give custody of the seized goods to such transporter by passing an order in writing in Form 29.

(4) A copy of the order passed under sub-rule (3) shall be made over to the transporter to whom custody of the seized goods is given.

75. Authority from whom and the manner in which way bills to be obtained by registered dealers.

(1) A registered dealer may for obtaining way bill in Form 25 referred to in rule 69 or declaration form 27 referred to in rule 72, for the purpose of transporting any consignment of goods on his own account from any of the places referred to the said rules, make an application to the appropriate assessing authority.

(2) While making an application to the appropriate assessing authority under sub-rule (1), every registered dealer shall state therein-

(a) the total number of way bill forms received by him on the last two occasions,
(b) the total number of way bill forms, if any, held in stock on the date of application, and
(c) the total number of way bill forms required to be issued to him.

(3) Every registered dealer shall furnish along with his application for way bill on each occasion, a separate statement of account of receipts and use by him of way bill forms and stock of such way bill forms, if any, held by him at the time of making such application and produce before the appropriate assessing authority the counterfoils of the way bills used by him during the last three months.

(4) If it appears to the appropriate assessing authority that the particulars furnished in the application and the statement of account referred to in sub-rule (3) are correct and complete and the requirement of the way bill forms for the next three months following the date of the application is reasonable, it shall issue the required number of way bill forms as applied for to the registered dealer:

Provided that where the appropriate assessing authority is not satisfied with the correctness of the particulars furnished in the application or statement of account on the last two occasions, it may, pending enquiry or investigation into the matter by it or by such other authority as the Commissioner may authorise or direct, issue such number of way bill forms to the registered dealer as may, in its opinion, satisfy the immediate requirement of such dealer.

(5) Notwithstanding anything contained elsewhere in this rule, where a person, while transporting any consignment of goods, is not in possession of a way bill required under rule 69 or 73, as the case may be, but claims before the authority referred to in the said rules that he is a registered dealer, such authority may allow such person to obtain a way bill in Form 25, as the case may be , from the Assistant Commissioner or the Commercial Tax Inspector at the checkpost or at the concerned office on furnishing a reasonable amount of security in cash or by way of bank guarantee for proper use of the way bill to be obtained by him.

76. Authority from whom and the manner in which way bills to be obtained by persons or dealers other than registered dealers.

(1) Any person or dealer, other than a registered dealer may, for obtaining way bill forms or declaration Form 26, for the purpose of transporting any consignment of goods on his own account from any place, make an application -

(a) if he is not a dealer and his residence is at any place outside Gangtok, to the Assistant Commissioner or Deputy Commissioner within whose jurisdiction his residence is situated, and

(b) if he is a dealer not registered under the Act and his place of business is at any place outside Gangtok, to the appropriate assessing authority within whose jurisdiction his place of business is situated, or

(c) if he is a person, or a dealer who is not registered under the Act and his residence or place of business, as the case may be, is in Gangtok to such Assistant Commissioner or Deputy Commissioner as the Commissioner may authorise.

(2) Every person making an application under sub-rule (1) shall-

(a) furnish a declaration that he is not a dealer, or

(b) furnish a declaration that he is not liable to pay tax under the Act or he is liable to pay tax but he has not yet been registered under the Act,

(c) state his bonafide requirement of way bill forms for the consignment of goods intended to be transported by him on his account under rule 70 or rule 71, and

(d) state the total number of the way bill forms, if any, obtained by him on the last two occasions, the total number of way bill forms used by him upto the date of application and the stock of way bill forms, if any, held by him on the date of application.

(3) Where an applicant has received such way bill forms on any previous occasion, he shall furnish along with his application a separate statement of account of receipt and use of the way bills by him and stock of unused way bill forms, if any, held by him on the date of making application and the aggregate value of the consignment of goods transported by him or on his account on the strength of the way bill forms used by him upto the said date, and where he applies to an authority under sub-rule (1) for way bill forms, he shall also produce before such authority bill of lading, consignment note or any document of like nature, as the case may be, in respect of such consignment.

(4) Where it appears to the authority referred to in sub-rule (1) that the applicant for way bill forms under this rule has failed to comply with an order directing him to pay a security under rule 70, such authority may withhold issue of such way bills till such security is furnished.

(5) Where the authority referred to in sub-rule (1) does not proceed under sub-rule (4), it shall, after making such enquiry as it may deem fit, issue to such person or dealer way bill forms in such number as it may satisfy his immediate requirement.

77. Maintenance of register of way bills.

Every person or dealer who obtains way bill forms from the authorities mentioned in rules 75 or 76 shall maintain separate registers showing a true and upto date account of way bill forms and declaration forms obtained, consignment transported on the strength of the way bills and unused way bill forms and produce them to the concerned authorities while making application for issue of additional way bill forms or declaration forms, as the case may be.

78. Assistant Commissioner or Inspector posted in checkposts to forward copy of way bills retained to appropriate assessing authority.

The original copy of each duly endorsed way bill retained by the Assistant Commissioner or the Commercial Tax Inspector in the checkpost under rule 69, rule 70 or rule 73 for such period shall be forwarded to such authority as the Commissioner may direct.

79. Report of unused blank way bill forms if lost, destroyed or stolen from the custody of a person or dealer.

If any unused blank way bill form, referred to in rule 69, rule 70 and rule 73 obtained by any person or dealer who is not registered under the Act or obtained by a registered dealer under any of these rules is lost, destroyed or stolen from his custody, such person, dealer who is not registered under the Act or registered dealer shall, within seven days from the date of such loss, destruction or theft, report the fact of such loss, destruction or theft of such way bill forms to the appropriate assessing authority or the authority from whom such way bill form was obtained.

80. Surrender of unused blank way bill forms by registered dealers for cancellation.

(1) When a registered dealer applies to the appropriate assessing authority for cancellation of his certificate of registration, such registered dealer shall surrender all unused blank way bill forms held in his stock to such authority.

(2) The appropriate assessing authority shall cancel all unused blank way bill forms surrendered to it by the registered dealer at the time of cancellation of his registration under sub-section (8) of section 26.

(3) Where the appropriate assessing authority cancels, on its own motion, registration of a dealer under sub-section (7) and sub-section (8) of section 26 with an intimation to him, such dealer shall, within fourteen days from the date of receipt of intimation, surrender all unused blank way bills forms held in his stock and such authority shall, thereupon cancel such forms.

(4) If any registered dealer who has any unused way bill forms in his stock does not intend to use such form for any reason, he shall surrender such way bill forms immediately to the appropriate assessing authority for cancellation of such forms.

81. Surrender of unused blank way bill forms by any person, unregistered dealer.

(1) Every person, or dealer not registered under the Act, who does not intend to use any way bill form obtained by him under rule 76, shall surrender immediately such way bill form to the appropriate prescribed authority from whom it was obtained for cancellation and such authority shall thereupon cancel such form.

(2) While surrendering such way bill form under sub-rule (1), the person or dealer who is not registered under the Act may, by an application, request the appropriate prescribed authority to refund the amount of security, if any, or release bank guarantee, if any, furnished by him for obtaining such way bill form.

(3) The appropriate prescribed authority shall within thirty days from the date of application made by a person or dealer under sub-rule (2), refund the amount of security or release the bank guarantee, if any, furnished by such person or dealer.

82. Punishment for breach of the provisions in respect of way bill forms.

Whoever contravenes, any of the provisions of rule 77, rule 79, rule 80 or rule 81 shall be punishable with a fine not exceeding five hundred rupees.

83. Interception, detention and search of road vehicle under section 66.

For the purpose of verifying whether any consignment of goods is being or has been transported in a road vehicle or by any other means in contravention of the provisions of section 65-

(a) the Assistant Commissioner, Commercial Tax Inspector, Assistant Inspector or checker posted at the checkpost, may intercept, detain or search such road vehicle at the checkpost, or

(b) such Deputy Commissioner, Assistant Commissioner, officer or Commercial Tax Inspector as may be authorised by the Commissioner in this behalf, may intercept, detain or search such road vehicle or load carried by a person at any other place.

84. Procedure for imposition of penalty for transporting goods in contravention of section 65 and section 71.

(1) Where, upon interception or search made under clause (a) of section 66, it is found by the Deputy Commissioner, the Assistant Commissioner, the authorized officer or the Commercial Tax Inspector, either at the checkpost or at any other place that a consignment is being or has been transferred in contravention of the provisions of section 65 or section 71 and such consignment of goods is seized by such authority under sub-section (1) or sub-section (2) of section 68, the person or dealer, as the case may be, whose goods are so seized, shall be liable to pay the penalty under section 69.

(2) The Deputy Commissioner or the authorized officer or as the case may be, the Assistant Commissioner, shall serve a notice upon the person from whom such goods are seized or the owner of such goods or the person who subsequently establishes his claim for ownership of such goods, as the case may be, directing him to appear in person or through his agent and to show cause on the date, time and place specified in such notice as to why a penalty under section 69 shall not be imposed on him.

(3) The Deputy Commissioner or the authorized officer or as the case may be, the Assistant Commissioner, shall fix a date for hearing ordinarily not before fifteen days from the date of issue of notice referred to in that rule:

Provided that the requirement of allowing fifteen days time for show cause in the notice may, at the request of the person or dealer be waived by the authority who serves such notice.

(4) The person or dealer may be directed-

(a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor and the catalogue, if any, of the manufacturer of goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods,

(b) to furnish a declaration in respect of the aggregate retail price of the seized goods at which these are likely to be sold in Sikkim.

(5) The person or dealer on whom notice has been served under sub-rule (1) may prefer objection to the imposition of penalty.

(6) After considering the objection, if any, preferred by a person or dealer or after considering the document and evidence that may be produced, the authority referred to in sub-rule (2) shall determine the approximate saleable value of the goods transported in contravention of the provisions of section 65 or section 71 and impose a penalty on such person or dealer, as the case may be, in accordance with the provisions of section 69.

(7) When a penalty is imposed under sub-rule (6) by the authority referred to in sub-rule (2), such authority shall serve upon the person or dealer a notice directing him to pay the amount of penalty imposed by the date specified in such notice and to furnish a copy of the receipted challan as proof of payment of such penalty and take delivery of the goods seized under section 68 by the date specified in such notice.

(8) On receipt of a copy of the receipted challan referred to in sub-rule (7) as proof of payment of penalty, the authority referred to in sub-rule (2) shall, after the person, dealer acknowledges the receipt of such goods in the copy of the seizure receipt related thereto, release the goods under sub-section (3) of section 69.

85. Procedure for imposition of penalty on transporter for contravention of provisions of sub-section (4) of section 68.

(1) Where the Deputy Commissioner or an Assistant Commissioner or an authorized officer finds that a transporter has contravened the provisions of sub-section (4) of section 68 after the transporter is given at his option, the custody of seized goods, and a penalty is required to be imposed on such transporter under section 70, such authority shall serve a notice upon such transporter directing him to appear in person or through his agent and to show cause on the date, time and place specified in such notice why a penalty under section 70 shall not be imposed on him.

(2) The Deputy Commissioner or Assistant Commissioner or authorized officer shall fix a date for hearing ordinarily not before fifteen days from the date of issue the notice referred to in sub-rule (1):

Provided that the requirement of allowing fifteen days time in the notice for show cause may, at the request of the transporter, be waived by the authority who serves such notice.

(3) The transporter may be directed-

(a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor or owner of the seized goods and catalogue, if any, of the manufacturer of the goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods,

(b) to furnish a declaration in respect of the aggregate market value of the seized goods at which these are likely to be sold in Sikkim.

(4) The transporter to whom notice has been served under sub-rule (1) may prefer an objection to the imposition of penalty.

(5) After considering the objection, if any, preferred by the transporter or after considering the document and evidence that may be produced, the authority referred to in sub-rule (1) shall determine the approximate market value of the seized goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such transporter, in contravention of the provisions of sub-rule (4) of section 68 and shall impose a penalty on such transporter in accordance with the provisions of section 70.

(6) When a penalty is imposed under sub-rule (5) by the authority referred to in sub-rule (1), such authority shall serve upon the transporter a notice directing him to pay the amount of penalty so imposed by the date specified in such notice and shall also fix a date by which the receipted challan in proof of such payment shall be produced before him.

86. Auction sale of seized goods for default in payment of tax, penalty, etc.

(1) Where the goods are seized under section 68 and the penalty imposed has not been paid by the date specified in the notice issued under sub-section (2) of section 69, the authority who has seized such goods shall issue a proclamation for open auction for sale of such goods for cash on delivery fixing a date not earlier than thirty days from the date of issue of such proclamation for sale and in such proclamation, the time and place of sale and description of the goods for sale shall be mentioned.

(2) The proclamation for open auction referred to in sub-rule (1) shall be published in two local newspapers and copy of such proclamation shall be-

(a) hung up for public view at the place where the sale in auction is to take place, and

(b) forwarded to the dealer or person from whom such goods have been seized under section 68 or owner of such goods if his address is available or to the person who subsequently claims ownership or authority of possession where his address is available in the seizure records.

(3) The goods shall ordinarily be sold to the highest bidder but if it appears to the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, that such highest bid as offered by such bidder is inadequate, he may adjourn the sale to some other date and a fresh proclamation specifying the next date for auction shall also be issued and published in accordance with the provisions of sub-rule (1) and (2).

(4) On the date of auction specified in the proclamation referred to in sub-rule (1) or sub-rule (3), the goods seized under section 68 shall be sold under sub-section (4) of section 69:

Provided that if a copy of the proclamation does not appear to have been forwarded to the dealer or person from whom goods have been seized and the amount of penalty is due, and if such dealer or person or the owner of the goods so seized appears before the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, on any date not later than receipted challan showing payment of penalty due from such dealer or person, the goods referred to in such proclamation shall not be sold in auction and such goods shall be released to such dealer or person in accordance with the provisions of sub-rule (8) of rule 84.

87. Auction sale or destruction of certain seized goods in relaxation of rules for auction.

Where the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, referred to in sub-rule (1) of rule 86 is of the opinion that the goods referred to in sub-section (6) of section 69 are required to be sold in open auction or destroyed, he shall in relaxation of the procedures laid down in the said rule intimate the dealer or person from whom such goods have been seized under section 68 and from whom an amount of penalty imposed under section 69 is due, the date for sale of such goods in open auction or the date of destruction of such goods:

Provided that, before taking recourse to such sale, the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, shall record the reasons therefor:

Provided further that if there has been no claimant of the goods seized under section 68 at the time of seizure, the intimation may be sent to the dealer or person who subsequently claims the ownership or authority of possession of such goods or to the owner of goods, if his address is available.

88. Manner of deposit of proceeds of auction sale in the State Bank of Sikkim or the Government Treasury.

(1) The proceeds of sales of the seized goods referred to in sub-section (4) of section 68 shall, within seven days from the date of sale in auction be deposited in the State Bank of Sikkim or a Government Treasury situated within the jurisdiction of the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, who sold such goods in open auction under sub-rule (4) of rule 86 or rule 87.

(2) If there remains any balance of the proceeds calculated in the manner referred to in sub-section (7) of section 69 for payment to the owner of the goods sold, or in case the owner of such goods is not known, to the person, who subsequently claims the ownership of such goods or to the dealer or person from whom such goods have been seized, the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, shall, in order of the following priority, send intimation in respect of such balance of the proceeds to-

(a) the owner of the goods where his address is available on records of seizure of goods, or

(b) the dealer or person, as the case may be, from whom the goods so sold in open auction have been seized.

89. Manner of payment of the balance amount of sale proceeds to the owner of goods after sale in auction.

(1) Where any owner of the goods sold in open auction under sub-rule (4) of rule 86 or the dealer or person from whom such goods have been seized under section 68 claims the balance of the proceeds of sale made in such auction, he shall, within the time referred to in sub-section (7) of section 69 make an application to the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, referred to in sub-rule (2) of rule 88 for the payment of such balance of the proceeds of sale.

(2) If the Deputy Commissioner or Assistant Commissioner or authorized officer, as the case may be, is satisfied that the claimant of the payment of balance of such proceeds is the owner of goods so sold, he shall issue a Refund Payment Order towards payment of the amount of proceeds of sale to such owner of the goods:

Provided that where address of the owner of goods seized under section 68 is not available on the records of seizure, Refund Payment Order may be issued, upon an application made in this behalf by the dealer or person from whom such goods have been seized.

CHAPTER IX
MANNER OF IMPOSITION OF PENALTY FOR CONCEALMENT OF SALES

90. Manner of imposition of penalty for concealment of sales and payment of such penalty.

(1) Where it appears to the Commissioner or any person appointed under sub-section (3) of section 3 to assist him, that it is necessary to proceed against a dealer under sub-section (1) of section 72, such authority shall serve upon such dealer a notice directing him to appear before him in person or through an authorised agent and-

(a) to produce before him the books of accounts, registers or documents for examination,

(b) to explain the books of accounts or documents produced by such dealer or evidence that came into possession of the authority, and

(c) to show cause on the date specified in such notice why penalty as specified in the notice shall not be imposed on him.

(2) The dealer may, if he so wishes, prefer an objection in writing or may adduce an evidence in support of his contention on the date of hearing.

(3) After examining the books of accounts, documents or evidence, produced by the dealer and considering his objection the Commissioner or any person appointed under sub-section (3) of section 3 to assist him, shall impose penalty upon the dealer under sub-section (1) of section 72 for such amount as he deems fit, reasonable and serve a notice upon such dealer directing him to make payment of the amount in accordance with the provisions of sub-section (2) of section 72 and to produce the receipted challan in proof of such payment by the date specified in the said notice.

CHAPTER X
APPEAL, REVISION AND REVIEW OF AN ORDER AND REFERENCE OF CASES TO THE APPELLATE AND REVISIONAL AUTHORITY

91. Memorandum of Appeal and presentation thereof.

(1) Any dealer or person (hereinafter referred to as the appellant) intending to prefer an appeal under sub-section (1) of section 73 against an order of assessment referred to in clause (a) of Explanation to that section shall present a memorandum in Form 30 in duplicate to the Appellate Authority.

(2) The memorandum of appeal-

(a) shall contain the following particulars-

(i) the date of order appealed against;

(ii) the name and designation of the officer who passed the order;

(iii) grounds of appeal briefly but clearly set out;

(iv) the date of receipt of notice of demand referred to in clause (b) of the Explanation to section 73 in respect of the order appealed against;

(v) the amount of tax and interest admitted to be due from the appellant;

(vi) prayer of the appellant for remedy of the grievance expressed in the grounds referred to in sub-clause (iii);

(b) shall be endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant as follows:-

(i) such amount of tax and interest as the appellant admits to be due from him has been paid; and

(ii) that to the best of his knowledge and belief the facts set out in the memorandum are true;

(c) shall be verified in the manner referred to in the memorandum of appeal and signed by the appellant or by agent duly authorised by him;

(d) shall be accompanied by-

(i) a copy of the order of assessment against which the appeal is preferred, and

(ii) court fee stamp for the amount of fee as prescribed under rule 105 for presenting an appeal.

(3) A memorandum of appeal may be presented to the Appellate Authority by the appellant or by an agent duly authorised by him or may be sent to the said authority by registered post.

(4) If a memorandum of appeal or a stay petition, if any, is sent by registered post, such memorandum or petition shall be deemed to have been presented on the day on which it is accepted and registered by a post office.

92. Entertainment of appeals for hearing.

(1) Where it appears to the Appellate Authority that the appellant has-

(a) not paid the amount of tax or interest, as the case may be, that the appellant admits to be due from him, or

(b) not enclosed a copy of the assessment order or order of determination of interest, as the case may be, or

(c) not affixed the court fee stamp showing adequate payment of fee for presenting the appeal.

The Appellate Authority shall serve a notice upon the appellant directing him to show cause on the date and time specified in such notice as to why the appeal presented by him shall not be rejected.

(2) If the appellant fails to show cause in terms of the provisions of sub-rule (1), by the date specified in the notice referred to in that sub-rule, the Appellate Authority shall, for reasons to be recorded, pass an order to the effect that such appeal cannot be entertained and inform the appellant accordingly.

(3) Where the appellant pays the amount of tax or interest, as the case may be, that he admits to be due from him and produces before the Appellate Authority on the date specified in the notice or such other date as may be allowed by the Appellate Authority, the receipted copy of challan showing payment of such amount of tax or interest, such Appellate Authority shall, after allowing the appellant to amend the memorandum of appeal in this behalf, entertain the appeal for hearing on its merit.

(4) Where the appellant pays the fee or makes good the deficiencies of such fee by the date specified in the notice, or such other date as may be allowed by the Appellate Authority, by means of court fee stamp or where he furnishes by the date specified in the notice, or such other date as may be allowed by the Appellate Authority, a copy of the order of assessment against which he has presented his appeal, the Appellate Authority shall, after allowing the appellant to amend the memorandum of appeal in this behalf, entertain the appeal for hearing on its merit.

(5) The date on which the appellant complies with the requirement referred to in clause (c) and clause (d) of sub-rule (2) of rule 91 shall, notwithstanding that he has presented the memorandum of appeal on any earlier date, be deemed to be date for presentation of his memorandum of appeal for counting the period of limitation.

93. Proceedings for disposal of appeals.

(1) Where an appeal is entertained by the Appellate Authority, it shall serve upon the appellant a notice directing him to appear and produce before him such accounts, document or evidence as it wishes to rely on in support of the ground taken in the memorandum of an appeal on the date, time and at the place specified in such notice.

(2) The Appellate Authority shall fix a date for hearing of appeal ordinarily not before thirty days from the date of issue of the notice referred to in sub-rule (1).

(3) In course of hearing, the Appellate Authority may, on application, allow the appellant to make amendment in the memorandum in respect of grounds referred to in sub-clause (iii) or sub-clause (vi) of clause (a) of sub-rule (2) of rule 91.

(4) After hearing the appellant and considering accounts, documents or evidence produced by him, the Appellate Authority shall, by an order in writing, dispose of the appeal to the best of its judgment in accordance with the provisions of sub-section (2) or sub-section (4) of section 73 and send a copy of such order to the appellant and to the appropriate assessing authority whose order forms the subject matter of the appeal:

Provided that where an appellant fails to appear before the Appellate Authority on the date specified in the notice referred to in sub-rule (1) or such other date as may be allowed by such Appellate Authority, and to produce accounts, document or evidence, the Appellate Authority shall dispose of the appeal *exparte* to the best of its judgment.

94. Stay petition, presentation and disposal thereof.

(1) If an applicant intends to pray for stay of recovery of the disputed amount of tax, penalty or interest arising out of an order appealed against, he shall make a stay petition containing, *inter alia*, substance of facts leading to the exact amount of tax, penalty or interest sought to be stayed and the exact amount of tax, penalty or interest disputed, payment of tax before and after the said order and reasons in brief for seeking stay, and stay petition shall be presented along with memorandum of appeal under rule 91.

(2) Where a stay petition has been presented by an appellant along with the memorandum of appeal before the Appellate Authority and such appeal has been entertained, it shall, after giving such appellant a reasonable opportunity of being heard, dispose of such stay petition within one month from the date of presentation of such petition.

(3) The Appellate Authority may, in its discretion, by an order in writing, stay realization of the amount of tax or interest in part or whole as the case may be, in dispute on such terms and conditions as it may deem fit and proper in the facts and circumstances of the case.

(4) If the realisation of the amount of tax, penalty or interest is stayed by the Appellate Authority subject to payment of such amount of tax, penalty or interest or furnishing security for securing the payment of the amount of tax, penalty or interest in dispute, as the case may be, specified in the order referred to in sub-rule (3), the appellant shall pay such amount of tax, penalty or interest or furnish such security by the date specified in such order.

(5) Where an appellant fails to pay any amount of tax or interest in dispute which he is required to pay according to the order referred to in sub-rule (4) by the date specified therein or such other date as may be allowed by the Appellate Authority, such order staying realisation of the amount of tax, or interest, as the case may be, shall stand automatically vacated after the expiry of the date specified in the order or such other date as may be allowed by the Appellate Authority.

95. Functional jurisdiction of revisional authorities under section 74 or section 75.

(1) Subject to the provisions of sub-rule (1) of rule 96 and in the interest of revenue, any assessment made order passed under the Act and the rules made thereunder may be revised suo motu under section 74 and accordingly-

(a) any order passed by an Assistant Commissioner as appropriate registering authority, appropriate assessing authority or otherwise, may be revised by Deputy Commissioner, on his own motion, who has jurisdiction over such Assistant Commissioner,

(b) any order passed by a Deputy Commissioner as appropriate registering authority or appropriate assessing authority or otherwise, may be revised by a Joint Commissioner on his own motion who has jurisdiction over such Deputy Commissioner,

(c) any order passed by a Joint Commissioner may be revised by an Additional/Special Commissioner on his own motion,

(d) any order passed by an officer referred to in clause (a), clause (b) or clause (c), or by any of the predecessors-in-office of the Commissioner may be revised by the Commissioner.

(2) An application for revision under section 75 of an order, other than an order referred to in section 76 and an order of assessment against which an appeal lies under section 73-

(a) passed by an Assistant Commissioner shall be made in the first instance to the Deputy Commissioner who has jurisdiction over such Assistant Commissioner;

(b) passed by the Deputy Commissioner shall, in the first instance, be made to the Joint Commissioner who has jurisdiction over such Deputy Commissioner;

(c) passed in the first instance under clause (a) by Deputy Commissioner, shall be made to the Joint Commissioner who has jurisdiction over such Deputy Commissioner, and

(d) passed in the first instance under clause (b) by a Joint Commissioner shall be made to the Additional Commissioner/Special Commissioner who has jurisdiction over such Joint Commissioner.

(3) The authorities referred to in sub-rule (1) or sub-rule (2) shall be called the revisional authority for the purposes of section 74 or section 75 as the case may be.

96. Manner of making application for revision under section 76.

(1) A dealer or person, as the case may be, (hereinafter referred to as applicant) who is aggrieved by an order of the revisional authority referred to in sub-rule (3) of rule 95 shall, within forty-five days from the date of receipt of an order, or within such further period as may be allowed by the Appellate Auhority, make an application in Form 30 in duplicate for revision under section 76 to the Appellate Authority for revision of an order:

Provided that where an applicant seeks a stay of realisation of penalty or stay of operation of an order sought to be revised, he shall present in person or through an agent the application for revision together with his application for such stay.

(2) An application for revision shall contain, *inter alia*, the following particulars:
- (a) the date of order sought to be revised;
- (b) the name and designation of the authority who has passed the order referred to in clause (a);
- (c) the grounds of the application for revision set out briefly but clearly;
- (d) the date of receipt of the order or notice, as the case may be;
- (e) prayer of the applicant for remedy of the grievance stated in the grounds of the application.

(3) The application for revision shall be accompanied by-
- (a) a copy of the order sought to be revised;
- (b) court fee stamp for the amount of fee as prescribed under rule 105 for making the application for revision.

(4) In the application for revision, the applicant shall endorse that the facts set out and verified in such application are true to the best of his knowledge.

(5) An application for revision in Form 30 by a dealer or person, as the case may be, shall be verified and signed by him in the manner referred to in the said Form.

(6) An application for revision shall be presented personally or sent by registered post to the Appellate Authority.

(7) Where an application for revision application is sent by registered post, such application shall be deemed to have been presented on the date on which it is received in the office of the Appellate Authority.

(8) Where the applicant intends to pay the fee or makes good the deficiencies of such fee by means of court fee stamp or where such applicant intends to furnish the copy of order sought to be revised on any date after making the application, such applicant may, with prior permission of the Appellate Authority, do so:

Provided that the date on which the applicant pays the fee or makes good the deficiencies of such fee or furnishes a copy of the order sought to be revised, as the case may be, shall, notwithstanding that he has presented the application on any earlier date, be deemed to be the date for presentation of such application for the purpose of counting the period of limitation.

97. Proceedings for disposal of application for revision.

(1) Where it appears to the Appellate Authority that an application made under rule 96 is in order it shall serve upon the applicant a notice directing him to appear and produce before him such accounts, documents or evidence as he wishes to rely on in support of the grounds taken in such application on the date, time and place specified in such notice.

(2) The Appellate Authority shall fix a date for hearing of the application for revision ordinarily not before thirty days from the date of issue of the notice referred to in sub-rule (1).

(3) After hearing the applicant and considering accounts, documents or evidence produced by him, the Appellate Authority shall, by an order in writing, dispose of the application for revision to the best of its judgment and send a copy of such order to the applicant and the authority whose order has been revised:

Provided that where the applicant fails to appear and produce any accounts, documents or evidence before the revisional authority on the date specified in the notice referred to in sub-rule (1) or on such other date as may be allowed by such authority, the Appellate Authority shall dispose off the application *exparte* to the best of its judgment.

98. Stay of realisation of penalty and any order pending disposal of the application for revision.

(1) If an application for stay of realisation of any amount of penalty or for stay of an order passed under the Act or the rules made thereunder has been presented along with the application for revision before the Appellate Authority, such Authority may, after giving the applicant a reasonable opportunity of being heard, dispose off such application for stay within one month from the date of presentation of such application.

(2) The Appellate Authority may, in its discretion, by an order in writing, stay realisation of the penalty in part or whole or stay the operation of the order sought to be revised, as the case may be, on such terms and conditions as it may deem fit and proper in the facts and circumstances of the case.

(3) If the realisation of penalty or operation of the order is stayed by the order referred to in sub-rule (2), subject to payment of such amount of penalty or furnishing of such security to secure the payment of penalty as directed in such order, stay shall be allowed on compliance of the said order by the applicant.

(4) Where the applicant fails to pay the amount of penalty or furnish the security as required by the order referred to in sub-rule (3) by the date specified therein, such order staying the realisation of penalty or operation of the order shall stand automatically vacated on the expiry of the date specified in such order or such further date may be allowed by the Appellate Authority.

99. Cases in which the applications for revision shall lie before the Appellate Authority.

An application for revision of an order under section 76 shall lie before the Appellate Authority, if such order is-

(a) a final appellate order passed by an Assistant Commissioner, a Deputy Commissioner or a Joint Commissioner under section 74, or

(b) a final order passed by an Assistant Commissioner, a Deputy Commissioner, Joint Commissioner or an Additional Commissioner under section 75 revising or reviewing on his own motion, order passed by such officer.

100. Copy of the revisional order to be sent to appropriate authority.

A copy of an order passed on revision under section 76 by the Appellate Authority shall be sent to the appropriate authority whose order forms subject matter of such revision or review and to the dealer or person who has made the application for revision or review or who is adversely affected by the order passed.

CHAPTER XI

MISCELLANEOUS

101. Manner of furnishing security under section 28.

(1) When it appears to the Commissioner, or the authority to whom power under section 28 has been delegated that it is necessary to require a dealer, an undertaking or a person to furnish security or additional or fresh security under that section, he shall serve a notice specifying the amount for which the security is proposed to be furnished by the dealer or the undertaking or the person, as the case may be, and direct him to appear on the date specified in the notice to prefer objection, if any, to the proposal for the said security and the date to be so specified shall not ordinarily be less than fifteen days from the date of issue of such notice.

(2) After considering the cause, if any, shown by the dealer, undertaking or person in pursuance of the notice referred to in sub-rule (1), the authority referred to in the said sub-rule (1), may determine, by an order in writing, the reasonable amount for which security is required to be furnished by such dealer, undertaking or person.

(3) If any security is to be furnished by a dealer, an undertaking or a person under sub-rule (2), the authority shall serve a copy of the order upon him specifying the date not less than fifteen days from the date of service of the order on or before which the security shall be furnished.

(4) A security required to be furnished under sub-rule (3) shall be furnished-

(a) in cash, or

(b) in such post office certificates, Government Promissory Notes, or loan bonds, as may be in force at the time of furnishing such security if the authority demanding the security so permits in the manner and for a period specified in the order referred to in the said sub-rule, or

(c) in the form of a Guarantee from a Scheduled Bank agreeing to pay to the State Government, on demand, the amount of security fixed by the Commissioner or the authority referred to in sub-rule (1), or

(d) by means of a fixed deposit receipt certificate of a Scheduled Bank.

102. Manner of refund of security.

(1) An application for refund under sub-section (5) of section 28 shall be made to the authority to whom the security has been furnished after the expiry of period specified in the order under sub-rule (3) of rule 101 for which the security is required to be furnished and this application shall contain all the particulars in respect of mode and date of furnishing the security.

(2) On receipt of application under sub-rule (1), if the said authority is satisfied about the bonafide of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished.

103. Manner of realisation, refund or recovery of penalty not provided elsewhere in the rules.

Where penalty is imposed under any provision, other than section 40 of the Act or the amount of penalty so imposed is subsequently modified in consequence of any order passed on revision or review, but the manner of realisation amount of penalty or refund has not been provided elsewhere in the rules, provisions of the rules laid down in Chapter VI in respect of manner of realisation, refund or recovery of penalty under section 40, shall apply *mutatis mutandis* to such realisation, refund or recovery of penalty referred to in this rule.

104. Payment of money after compounding offences.

(1) When the Commissioner or any person appointed under sub-section (3) of section 3 to assist him, while compounding any offence decides to accept under section 83 any sum from any dealer by way of composition of such offence, he shall issue a challan for payment of such sum directing the officer-in-charge of the appropriate Government Treasury to receive on his behalf the sum specified in the challan and he shall make over the challan to the dealer for presentation to the Treasury at the time of payment.

(2) The Commissioner or any person appointed under sub-section (3) of section 3 to assist him, while compounding the offence shall also fix a date on which the dealer shall produce before such authority a receipted challan in proof of payment of the sum specified in sub-rule (1).

105. Fees payable for appeal, revision, review and other miscellaneous applications or petitions.

(1) The amount of fee as indicated in column (3) of the Table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of said Table shall be payable when such memorandum is presented or such application or petition is filed.

TABLE

S.No.	Description of memorandum application or petition	Amount of fee
(1)	(2)	3)
1.	Memorandum of appeal under section 73 against an order of assessment as referred to in the said section.	**Five per centum of the amount of (tax) penalty or interest in dispute involved in the appeal subject to a minimum of fifty rupees and maximum of two hundred rupees**
2.	Application for revision under section 75	**Fifty rupees**
3.	Application to the Appellate Authority for revision under section 76	**Five per centum of the amount of (tax) penalty or interest in dispute, subject to a minimum of fifty rupees and maximum of two hundred rupees**
4.	Application of registration under section 26 or section 27	**One hundred rupees**
5.	Application for issue of duplicate copy of a certificate of registration	**Fifty rupees for every application**
6.	Application for amendment of certificate of registration issued under section 26 or section 27	**Fifty rupees for every application**
7.	Miscellaneous applications or petitions, other than those referred to hereinabove in this Table.	**Ten rupees for each application or petition.**

Provided that no fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the rules made thereunder or for filing any application requiring information from any person appointed under the Act.

(3) Fees payable under this rule shall be paid in court fee stamps affixed to the memorandum, application or petition, as the case may be.

(4) Notwithstanding anything contained in sub-rule (1) no fee shall be payable when memorandum is presented or application for revision or review is made by the Special Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner to the Appellate Authority under the provisions of the Act or the rules made thereunder.

106. Service of notice.

(1) Any notice which is issued under the provisions of the Act or the rules made thereunder may be served on a dealer or person by any of the following methods, namely:-

(a) personally upon the addressee, if present,

(b) by messenger, including a courier,

(c) by registered post:

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer and a notice so served shall deemed to have been duly served.

(2) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

THE SIKKIM VALUE ADDED TAX RULES, 2005

FORM 1

Application for New Registration/Amendment of Existing Registration/Voluntary Registration

[See sub-rule (1) of rule 5 and Rule 13]

01 Application for New Registration ☐ / Amendment of Certificate of Registration ☐

02. If it is an application for New Registration, state whether COMPULSORY / VOLUNTARY

03. If it is an application for amendment of the Certificate of Registration, state your Registration number :

04. Name of the Applicant :

Surname
Middle Name
First Name

05. Sex : Male / Female

06. Father's Name /Mother's Name/ Husband's Name :

07. Trade Name :

08. Address of the principal place of business :

House/Room/Flat No.
Premises No. & Street
City/Town
District
Pin Code No.
Municipal/Local Body

09.Occupancy Status :

10. Status of the Business :

11. If Partnership, number of Partners:

12. Names of two contact Persons:

First Person:
Second Person:

13. Status of the contact Persons referred to in Serial No. 12:

First Person:
Second Person:

14. Addresses of the two contact Persons referred to in Serial No. 12:

First Person:

Second Person:

15. Contact Numbers of the two contact Persons referred to in Serial No. 12:

First Person :
(i) Telephone
(ii) Mobile
(iii) Fax
(iv) E-mail

Second Person :
(i) Telephone
(ii) Mobile
(iii) Fax
(iv) E-mail

16. Address of all Branch offices within Sikkim:

First Branch:

Second Branch:

17.Registration Numbers of the Branch Offices outside Sikkim (if any) :

First Branch:

(a) Under the State Act:

(b) Under the Central Sales Tax Act, 1956:

Second Branch:

(a) Under the State Act:

(b) Under the Central Sales Tax Act, 1956:

18. Details of warehouse and factory:

Warehouse:

(i) Address:

(ii) Telephone Number :

Factory:

(i) Address:

(ii) Telephone Number :

19. Nature of Business*

Please specify the name of the commodity or commodities :

20. Number of the Registration Certificate issued by Registrar of Companies, Sikkim:

21. Class or classes of goods purchased or intended to be purchased for the purpose of:

(a) Resale of taxable goods in Sikkim:

(b) Raw materials required for the purpose of manufacture of taxable goods in Sikkim:

22. Where the applicant's business includes loans and advances, particulars thereof :

Name of the lender	Address and telephone Nos. of the lender	PAN No. of the lender	Amount of loan in Rs.

23. Details of Bank Account:

First Bank:

Name :

Branch :

Account No:

Account type:

Address:

Second Bank:

Name :

Branch :

Account No:

Account type:

Address:

Third Bank:

Name :

Branch :

Account No:

Account type:

Address:

24. PAN/TAN of the Firm under the Income Tax Act, 1961 (if any):

25. ECC No. under Central Excise and Tariff Act, 1985 (if any):

26. Certificate of Enlistment issued by the Municipal/Local Body*:

a) Number of the Certificate:

b) Date of issue of the Certificate:

D	D	M	M	Y	Y

27. Total amount of purchases and sales and contractual transfer price of goods in:

(a) Last Year:

(i) Purchases (Rs.) : (ii) Sales (Rs.) : (iii) C.T.P. (Rs.) :

(b) Last Quarter

(i) Purchases (Rs.) : (ii) Sales (Rs.) : (iii) C.T.P. (Rs.) :

28. Date of commencement of purchase and sale:

(a) Purchase :

D	D	M	M	Y	Y

(b) Sale :

D	D	M	M	Y	Y

29. Whether opted for payment of compounded tax under section 16 of the Sikkim Value Added Tax Act, 2005:

Yes	No

30. Whether opted for payment of compounded tax on works contract under section 17 of the Value Added Tax Act, 2005:

Yes	No

31. Annual gross turnover of sales for the last three financial years

Year	Annual gross turnover

I,.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Signature.....

Date.....

Status .....

Please use separate sheet wherever space is inadequate.

Information/guidelines for filling up the form of application for registration.

01. Strike off whichever is not applicable.
02. Strike off whichever is not applicable.
03. Please write your registration number in the appropriate box.
04. Please enter the name of the applicant in the order of surname first, middle or second name and then first name in the appropriate box.
05. Strike off whichever is not applicable.
06. Please enter the name of the father or mother or husband of the applicant.
07. Please enter the name under which the business trades. If the business trades under own name, enter the name first, then middle name and surname.
08. Please enter the address in the appropriate box beginning with the house/room/flat number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal/Local Body.
09. Fill in the boxes with the appropriate code (given below) that identifies your occupancy status :

01 Owned	02 Rented	03 Leased	04 Rent-free	05 Others

10. Please enter the two digit code that identifies the status of your business from the selection below:–

01 Proprietary	02 Unregistered Partnership	03 Registered Partnership	04 Private Limited Company
05 Public Limited Company	06 Public Sector Inventory	07 Government Company	08 Statutory Body
09 Co-operative Society	10 Trust	11 Hindu Undivided Family	12 Other

11. Please write the number of partners.
12. Please write names of the two persons.
13. Status in relation to the business of two contact persons may be stated.
14. Please enter the address of the two contact persons in the appropriate boxes.
15. Please mention the telephone number, mobile number, fax number, E-mail number of the two contact persons in the appropriate boxes.
16. Please enter the address of the two branches in the appropriate boxes. **If there are more than two branches, please use a separate sheet.**
17. Please enter the registration number under the respective State Act and the Central Sales Tax Act, 1956 of the two branches in the appropriate boxes. **If there are more than two branches, please use a separate sheet.**
18. Please enter the address and telephone numbers of two warehouses in the appropriate boxes. **If there are more than two warehouses, please use a separate sheet.**
19. Please enter the two digit code from the following list which best describes your business.

01 Manufacturer	02 Distributor	03. Agency	04 Wholesaler
05 Retailer	06 Auctioneer	07 Works Contractor	08 Transferor of right to use goods
09 Hire Purchaser	10 Hotelier	11 Club	12 Services
13 Importer	14 Exporter	15 Others	

20. Please write the number in the appropriate boxes.
21. In case you are a reseller, please enter the names of the major commodities in which you deal and packing materials or containers for such taxable goods.
    In case you are a manufacturer of taxable goods, please enter the names of the raw materials, consumable stores and containers or packing materials for such goods.
22. Please write the particulars of the person or agency or institution, as the case may be, from which loans or advances have been received by you.
23. Please enter name, branch and address of the banks where the accounts are maintained. **If you have accounts in more than three branches, please use a separate sheet.**
24. Please write PAN/TAN number in the box provided.
25. Please write ECC No. in the box provided.
26. Please write the Certificate of Enlistment number and the date of issue of such certificate in the appropriate boxes. For example, if the date of issue is **1st June, 2003**, please write **01** against DD, **06** against MM and **03** against YY.
27. Please state the purchase amount, sales amount and amount representing contractual transfer of goods against appropriate column.
28. Please write the exact amount of purchases, sales or contractual transfer price in the appropriate column. . Please write the dates as indicated at Serial No.26 above.

FORM 1A

[See sub-rule (1) of rule 7]

(Annexure to Application in Form 1 for Registration to be filled in by the Proprietor/ Partners/

Karta, as the case may be, of the business for Proprietorship/ Partnership/ HUF Business

[Please use separate sheet for each partner.]

Affix a duly attested recent passport size photograph

01. Name of the person :

02. Date of Birth : D D M M Y Y

03. Father's /Mother's/ Husband's name :

04. Extent of interest in the business :

05. How long associated with the business : Years Months

06. Other business interest in the state (Please specify) :

07. Other business interest outside the state (Please specify) :

08. Present Residential Address :

09. Permanent Residential Address :

10. Contact Numbers :

(i) Telephone

(ii) Mobile

(iii) Fax

(iv) E-mail

11. Income Tax PAN No. :

12. Details of Personal Bank Account :

Name of the Bank :

Branch & Address:

c) Account No. :

d) Account held : Solely / Jointly

13. Details of personal immovable assets :

14. Specimen signature :

15. Name and signature of the witnesses attesting the specimen signature at serial no. 14 above :

First Witness :

Signature :

Name :

Address :

Second Witness :

Signature :

Name :

Address :

Seal

Signature _____

Status _____

This is an annexure to the application for registration filed by me in Form 1 on .....

Signature of the Applicant.....

Note : Any Government Officer who is empowered to attest any document, or any Advocate or a Notary can act as a witness.

FORM 1B

[See sub-rule (1) of rule 7]

Annexure to Application in Form 1 for Registration to be filled in by the Managing Director, Director or the Principal Officer of a Private Limited Company or a Public Limited Company or by the President, or Secretary, or the Principal Officer of an association of persons including a registered society.

[Please use separate sheet for each Officer]

Affix a duly attested recent passport size photograph.

01. Name of the Director/Principal Officer :

02. Date of Birth : D D M M Y Y

03. Official Designation :

04. Date of Joining in the present capacity : D D M M Y Y

05. Present Address :

06. Permanent Address :

07. Numbers for Communication :

(i) Telephone
(ii) Mobile
(iii) Fax

(iv) E-mail

08. Income Tax PAN No. :

Second Witness :

Signature :

Name :

Address :

Seal

Signature _____
Status _____

Note : Witness can be any Government Officer who is empowered to attest any document, or any Advocate or a Notary.

09. Specimen signature :

10. Signature of the witnesses attesting the specimen signature at serial no. 9 above :

First Witness :

Signature :

Name :

Address :

Seal :

SIKKIM VALUE ADDED TAX RULES 2005

FORM 2

[See rule 8]

Certificate of registration granted under section 26 of the Sikkim Value Added Tax Act, 2005.

TAX PAYER IDENTIFICATION NO. (REGISTRATION NO.) | | | | | | | | | | | |

This is to certify that ..... is hereby registered as a dealer under the SIKKIM VALUE ADDED TAX ACT, 2005, with effect from the.....day of.....200.....

The particulars regarding trade name, location of principal place of business, nature of business etc. are mentioned below

I (a) Trade name _____

(b) Place of business _____

_____

II Nature of business and class or classes of goods in which dealer would be dealing in:

Nature of business	Code no.	Dealing items
_____		_____
_____		_____
_____		_____

III. (a) Location of warehouses _____

_____

(B) Location of factory: _____

_____

SEAL

Deputy/Assistant Commissioner
Circle.....
Charge.....

Place .....

Date .....

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 3

[See rule 20]

Declaration stating name of the manager/officer/ person in charge of the business

[Original/Revised Declaration]*

To

The Deputy/Assistant Commissioner of Commercial Taxes

Circle.....Charge.....

I/We,..... on behalf of the dealer carrying on business under the name and style of .....at.....whose particulars are detailed below, hereby declare that Shri/Smt.....whose details are given below, shall be deemed to be the person in charge of the said business at .....for the purposes of the Sikkim Value Added Tax Act, 2005 and the rules made thereunder and shall at all time comply with the provisions of the said Act and the rules made thereunder.

(1) Name and address of the dealer
(2) Registration Certificate No.
(3) Location of the business
(4) Details of the person declared to be the charge of the business-
  (i) Name in full (in Capital Letters).....
  (ii) Father's/Husband's name.....
  (iii) Status of the person in relation to the dealer:.....
  (iv) Address-
    (a) Permanent.....
    (b) Present.....

(5) Signature and status of the person making the declaration:

Signature
Status in relation to the business:
Place:

Date:

***Note**: Strike off whichever is not applicable.

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 4
(See rule 24(2))

NOTICE UNDER RULE 24 (2) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

From

----------(name)

Deputy/Assistant Commissioner

Circle----------Charge.....

To

----------(name)

Address ----------

WHEREAS it is brought to the NOTICE of the undersigned that you have failed to,-

*(a) pay tax amounting to Rs..... (Rupees.....
(in figures) (in words)
.....) leviable from you under section 8 of the Sikkim Value Added Tax, 2005;

*(b) pay interest amounting to Rs.....(Rupees.....
(in figures) (in words)
.....) payable under sub-section (10) of section 30/sub-section (3) of section 31/sub-section(2) of section 32 of the Sikkim Value Added Tax Act, 2005.

.....

*(c) pay penalty amounting to Rs.....(Rupees.....
(in figures) (in words)
under sub-section (5) of section 36 of the Sikkim Value Added Tax Act, 2005.

ACCEPTANCE OF NOMINATION

(6) I,.....(full name) being .....(status in relation to the dealer) do hereby accept the above nomination.

Place.....
Date..... Signature

(7) Signature and address of the witness as attesting signatures of the nominee and the person making the declaration:

Signature of the witness:
Name:
Address:

---

1. The declaration shall be signed by the dealer or his authorised signatory in the case of a proprietary concern, partnership Firm, society, or a company and in the case of Government Department by duly authorised officers or, in the case of any other association of persons, by the President, Secretary or the Principal Officer of such association, by the guardian or trustee in the case of guardianship or trusteeships.
2. The signatures may, as far as practicable, be attested either by a legal practitioner or by a dealer registered under the Sikkim Value Added Tax Act, 2005 carrying on business in the same locality or Sabhapati, Up-Sabhapati or Sachiva of the Gram Panchayat of the area or any Gazetted Officer.

*(d) furnish returns for the period..... (indicate relevant quarters/accounting year)

NOW, THEREFORE, you are hereby directed to appear in person or through your authorised agent in the office of the undersigned on the .....day of.....200....., between 10.30 a.m. to 3.00 p.m. and show cause as to why your certificate of registration should not be cancelled.

You are further directed that all the documents in support of your defence should be produced before the undersigned on the date mentioned aforesaid.

Dated.....day of.....200

Deputy/Assistant Commissioner

Circle.....

Charge.....

Seal

*Strike out which is not applicable

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 5

[See rule 26(1)]

NOTICE UNDER RULE 26 (1) OF THE SIKKIM VALUE ADDED TAX RULES, 2005 READ WITH SECTION 29 (1) OF THE SIKKIM VALUE ADDED TAX ACT, 2005

From

----------(name)

Deputy/Assistant Commissioner

Circle----------Charge----------

To

----------(name)

Address ----------

WHEREAS it is brought to the NOTICE of the undersigned that you are liable to get yourself registered as a dealer under section 26 of the Sikkim Value Added Tax Act, 2005 and that you have failed to get yourself so registered;

NOW, THEREFORE, you are hereby directed to appear in person or through your authorised agent in the office of the undersigned on the .....day of..... 2005 between 10.30 a.m to 3.00 p.m. and show cause as to why a penalty for failure to get registered should not be imposed upon you.

You are further directed that all the documents in support of your claiming of exemption from registration under the Act should be produced before the undersigned on the date mentioned aforesaid.

Dated.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 6

[See rule 26(3)]

NOTICE UNDER RULE 26 (3) OF THE SIKKIM VALUE ADDED TAX RULES READ WITH SECTION 29 (2) OF THE SIKKIM VALUE ADDED TAX ACT, 2005

From

----------(name)

Deputy/Assistant Commissioner

Circle----------Charge----------

To

----------(name)

Address----------

WHEREAS in pursuance of NOTICE issued in Form 5 you had been given an opportunity to present your case showing cause as to why a penalty under section 29 of the Act should not be imposed on you, on the_____day of_____2005;

AND WHEREAS, after considering your say and the relevant documents produced by you before me in the said hearing;

AND WHEREAS, the undersigned is of the opinion that you have failed to get yourself registered as a dealer under section 26 and are liable to a penalty for such failure under section 29 of the Sikkim Value Added Tax Act, 2005;

NOW, THEREFORE,a penalty of Rs_____ (_____) is
(in figures) (in words)
hereby imposed on you under section 29(2) for failure to get registered as a dealer under the said Act, and the said penalty shall be deposited in the appropriate Government treasury within fifteen days of issue of this NOTICE and in any case not later than the_____ day of_____2005.

Dated.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

*Name and address of the dealer/firm

**TIN No./ date CST Regn. No./ date

VAT INVOICE

FORM 7

(IN TRIPLICATE)

(See rule 30 read with section 55(1) of the Value Added tax Act, 2005)

SERIAL NO..... **DATE.....**

Purchaser's TIN No./date.....
CST Regn. No./date.....
Name.....
Address.....

Quantity	Particulars of commodity	Rate	Amount	
			Rs.	p.
		Sub-total		
		VAT@ %		
		Total		

SIGNATURE

STATUS:

*** Please print the name and address of the dealer/firm.**
****Please print TIN No/date and CST Registration No/date.**

*Name and address of the dealer/firm

**TIN No./ date CST Regn. No./ date

RETAILVAT INVOICE

FORM 7A

(IN DUPLICATE)

(See rule 64 read with section 55(5) and (6) of the Value Added tax Act, 2005)

SERIAL NO..... **DATE.....**

Purchaser'sName.....

Address.....

Quantity	Particulars of commodity	Rate	Amount	
			Rs.	p.
		Sub-total		
		VAT@ %		
		Total		

SIGNATURE

STATUS

***Name of purchaser.....
Address.....
Registration no.....
Statutory Form type used.....

* Please print the name and address of the dealer/firm.

** Please print TIN No/date and CST Registration No/date.

***In case of sale in the course of export outside the territory of India details may be filled here.

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 8
[See rule 33 and section 30 (7)]
QUARTERLY VALUE ADDED TAX RETURN/REVISED RETURN

DEALER'S REFISTRATION NO:/TIN No. AND DATE .....
Name..... TAX PERIOD
Addrress..... FROM TO

.....

1.Taxable turnover of sales at 12.5% tax		18.Output tax collected (relating to Box No.1)	
2.Taxable turnover of sales at 4% tax		19.Output tax collected (relating to Box No.2)	
3.Taxable turnover of sales at other rates of tax		20.Output tax collected (relating to Box No.3)	
4.Taxable turnover of interstate sales		21.Output tax collected (relating to Box No.4)	
5.Turnover of consignment/Stock transfers			
6.Turnover of exempt sales			
7.Turnover of exports			
8.Total (Total of Box Numbers 1 to 7)		22.Total output tax collected (Total of Box Nos.18 to 21)	
9.Value of purchases from un-registered dealers		23.Tax on purchases (Relating to Box No.9)	

10.Net Value of purchases at 12.5% tax		24.Input tax (relating to Box No.10)	
11.Net Value of purchases at 4% rate of tax		25.Input tax (relating to Box No.11)	
12.Net Value of purchases at other rates of tax		26.Input tax (relating to Box No.12)	
13.Value of goods imported and/or purchased in the course of interstate trade			
14.Value of goods received by stock transfer/consignment transfer			
15.Value of purchases at other rates of tax			
16.Total value of purchases (Total of Box Nos. 10 to 15)		27.Total input tax (Total of Box Nos.24 to 26)	
17.Net Value of purchases of capital goods		28.Tax paid on capital goods (relating to Box No.17)	
	29.Deductible input tax on capital goods		
	30.Deductible input tax at rate 12.5%		
	31.Deductible input tax at rate 4%		
	32. Deductible input tax at other rates, i.e.....		
	33.Deductible input tax paid		
	34.Amount brought forward under refund		
	35.Total input tax Minus Deductible input tax		
	36.Total tax payable or refundable. (22+23+35) Minus (27+29+34)]		

Details of receipts and disposals of goods.*

Receipts:- **(Purchases inclusive of consignment/stock transfer receipts):-**

Sl. No.	Name of commodity	Value
1		
2		
3		
4		
5		
Others		

Disposals: **(Sales inclusive of consignment/stock transfers):**

Sl. No.	Name of commodity	Value
1		
2		
3		
4		
5		
Others		

***Furnish information in respect of your major five commodities and state the rest as "others".**

Declaration

I declare that the particulars furnished above are true and complete in all respects

Signature:.....Name.....Status.....Date.....

I take a note that incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.

Date of receipt of return by Deputy/Assistant Commissioner
Method of payment:
Cash/Cheque/Challan/DD/BR
(Tick Applicable)
No.....
Date.....

Amount Paid.....

Signature
Deputy/Assistant Commissioner/
Authorised Officer

Seal

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 9
[See rule 33]

*YEARLY VALUE ADDED TAX RETURN/REVISED RETURN

DEALER'S REGISTRATION/TIN NO. AND DATE:.....

NAME.....

ADDRESS.....

.....

TAX PERIOD: FROM DD MM YY

1.Taxable turnover of sales at 12.5 % tax		18.Output tax collected @.....rate (Relating to box No. 1)	
2.Taxable turnover of sales at 4 % tax		19.Output tax collected @.....rate (Relating to box No.2)	
3.Taxable turnover of sales at other rates of tax		20.Output tax collected @.....rate (Relating to box No. 3)	
4.Taxable turnover of interstate sales		21.Output tax collected @.....rate (Relating to box No.4)	
5.Turnover of consignment/Stock transfers			
6.Turnover of exempt sales			
7.Turnover of zero-rated sales			
8.Total Value of Sales		22.Total output tax	
9.Value of purchases from un-registered dealers		23.Tax on purchases under Section 10	
10.Net Value of purchases at 12.5 % tax		24.Input tax paid @ rate 12.5%	
11.Net Value of purchases at 4 % rate of tax		25.Input tax paid @ rate 4 %	
12.Net Value of purchases at other rates of tax		26.Input tax paid at other rate i.e	
13.Value of goods imported and/or purchased in the course of interstate trade			
14.Value of goods received by stock transfer/consignment transfer			

15.Value of exempt purchases			
16.Total value of purchases		**27.Total input tax paid**	
17.Net Value of purchases of capital goods		**28.Tax paid on capital goods**	
		29.Deductible input tax credit	
		30.Deductible input tax paid	
		31.Non-deductible input tax	
		32.Total Tax Due or Refundable (Box 22+23+31) Minus (Box 27+29+30)	

***Strike off whichever is not applicable.**

Details Of Receipts And Disposals Of Goods.*

Receipts:- **(Purchases inclusive of consignment/stock transfer receipts):-**

Sl.No.	Name of Commodity	Net value	Name of Commodity	Net value	Name of Commodity	Net value	Name of Commodity	Net value	Name of Commodity	Net value

Other commodities not described above:

Disposals **(Sales inclusive of consignment/stock transfers):**

Sl. No.	Name of commodity	value	Name of commodity	value	Name of commodity	value	Name of commodity	value	Name of commodity	value

Other commodities not described above:

***Please furnish information in respect of your major five (5) commodities and state the rest as "others".**

Declaration

I declare that the particulars furnished above are true and complete in all respects.

Signature:.....Name..... Status.....

Date.....

I take a note that incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.

Date of receipt of return by Deputy/Assistant Commissioner
Method of payment:
Cash/Cheque/Challan/DD/BR
(Tick Applicable)

No.....

Date.....

Amount Paid.....

Seal

Signature
Deputy/Assistant Commissioner/
Authorised Officer

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 9A

[See rule 33 (3)]

QUARTERLY ABSTRACT STATEMENT

Year.....

Quarterly abstract statement for the quarter ending.....

Name of the dealer.....

Address.....

TIN . (REGISTRATION NO.).....

Opening stock balance on the beginning of the quarter.....

Sl No.	Months	Gross purchases (in rupees)	Sales (in rupees)		Sales tax amount (in rupees)
			Taxable sales	Non-taxable sales	
1					
2					
3					
Total					

I. Total tax payable on net turnover Rupees.....

Tax paid vide challan /cheque/DD/book adjustment T.E. No.....

(copy enclosed)

Closing stock balance at the end of the quarter.....

Dated.....

Signature
Status

Date of receipt of the statement

.....

Signature
Deputy/Assistant Commissioner
Authorised Officer

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 10

[See Rule 38(3)]

CERTIFICATE OF DEDUCTION OF TAX AT SOURCE FROM PAYMENTS OF DEALERS UNDER RULE 38(3) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

Sl. No. **Memo No.**

THIS is to certify that a sum of Rs._____(in figures) Rupees_____(in words) has been deducted as tax at source payable under the Sikkim Value Added Tax Act, 2005 from the dealer-

_____(name)

Address_____

_____,

from the bills raised by said dealer under bill/Invoice No._____dated_____.

The details of tax deductions is shown in the Table below:-

TABLE

Sl. No.	No. and date of bill	Particulars of goods supplied	Quantity of goods supplied	Sale value of goods supplied	Taxed at rate (in %)	Amount of tax deducted (in rupees)
					Total tax deducted	

The above amount of tax deducted has been credited to the account of the State Government Treasury/State Bank of Sikkim vide Challan no._____/book of adjustment T.E. no._____/cheque no._____/bank draft no._____BR no_____, dated_____.

Date .....

Seal and Signature of issuing authority

Name_____

Seal/Stamp

Designation_____

Copy to: 1. Concerned dealer/supplier.

*2. Concerned Deputy Commissioner/ Assistant Commissioner, Commercial Taxes, Income and Commercial Tax Division, Financer Department- Gangtok/ Joretang/ Rangpo- for information and necessary action.

Seal and signature of issuing authority

Name_____

Designation_____

---

*Strike off whichever is not applicable.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 11

[See Rule 39 (2)]

(CERTIFICATE OF DEDUCTION OF TAX AT SOURCE ON WORKS CONTRACT UNDER RULE 39 (2) OF THE SIKKIM VALUE ADDED TAX RULES, 2005)

Sl. No._____

Memo. No._____

This is to certify that a sum of Rs._____(in figures) rupees_____(in words) has been deducted at source from the payment made to-

_____(name of contractor) of_____(address) against his bill(s) no. _____dated_____for Rs._____(gross bill value in figures) rupees_____(in words) drawn on_____(date) on account of execution by him of the works contract, details of which are given below.

The sum so deducted has been deposited by the undersigned into the credit of the State Government Treasury/ in the State Bank of Sikkim at_____(name of bank branch) on_____(date) under the *Challan no_____./document of book adjustment T.E. no. _____/bank receipt no._____/cheque no._____/bank draft no._____dated_____.

Details of the works contract

Sl. No.	No. and date of bill	Name of works	Particulars of the taxable goods transferred in the works	Quantity of the taxable goods transferred in the works	Taxable value of the goods transferred in the works	Taxed at rate (in %)	Amount of tax deducted (in rupees)
						Total tax deducted-	

Date of issue_____

Official stamp (seal)

Signature of the issuing authority_____
Name_____
Designation_____

Copy to :1. Concerned contractor

*2. Copy to: Concerned Deputy Commissioner/Assistant Commissioner, Commercial Taxes, Income and Commercial Tax Dvn. Finance Department, Gangtok/Jorethang/Rangpo- for information and necessary action.

Seal (official)

Date_____

Signature_____
Name_____
Designation_____

*Strike out whichever is not applicable

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 12

[See Rule 40 (1)]

(Application form for permission to pay composite tax on works contract)

To

The _____

[Assessing Authority]

Income and Commercial Tax Division

Finance Department

Gangtok/ Jorethang/ Rangpo/Circle.....Charge.....

No. _____ Dated _____

1. I _____ S/o _____ on behalf of M/s_____ holding VAT registration no./TIN No. _____ Dated _____ carrying on business of execution of works contract do hereby apply for permission to pay lump sum by way of composition tax as per provisions of Section 17 of the Sikkim Value Added Tax Act, 2005.
2. My/our business is of executing works contract of the nature of_____.
3. The application is in respect of contract no._____ awarded to me/us by M/s _____ or by _____ Department of the Government of Sikkim/Government of India _____ vide intimation letter/order no. _____ dated _____.
4. The value of works contract is rupees _____.
5. Date of commencement of execution of the works _____.
6. Date of completion _____.
7. I/we opt to pay lump sum by way of composition in lieu of tax payable in respect of aforesaid contract for the entire period of the said contract.
8. I/we hereby undertake that I/we shall pay the amount of composition due according to the provisions of the Act and Rules made there under.
9. I/we solemnly declare the above statements as true to the best of my/our knowledge and belief.

Place _____ Signature _____

Date _____ Status _____

Address _____

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 13

[See Rule 40 (2)]

(PERMISSION FOR PAYING COMPOSITE TAX ON WORKS CONTRACT UNDER SECTION 17 OF THE SIKKIM VALUE ADDED TAX ACT, 2005)

No. _____ **Dated** _____

With reference to application no._____ dated _____ this permission is granted to pay lump sum tax on works contract, by way of composition, under rule 40 (2) of the Sikkim Value Added Tax Rules, 2005 to ._____(name) who holds certificate of registration no./TIN _____ dated _____.

CONDITIONS

1. The permission shall be effective in respect of the works contract _____(name of work) awarded to above named person by M/s_____ or _____ organization/Department of Govt.of _____ vide intimation letter/order no._____ dated _____.
2. The permission is valid for the entire period of execution of the above works contract.
3. The permission holder shall regularly file statements of payments/deductions in Form 15 along with certificate of deductions issued in Form 14.
4. The permission is not revocable except on sufficient and unavoidable reasons.
5. The permission is liable to be suspended or cancelled on grounds of contravention of any of the provisions of the Act and the Rules made there under or the condition mentioned above.

Official Seal.
Place _____
Date _____

Signature _____
Designation of issuing authority
_____
Seal.

Copy to:

.....Department/Paying Authority.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 14

[See Rule 40 (6)]

(CERTIFICATE OF DEDUCTION AT SOURCE OF LUMP SUM TAX ON WORKS CONTRACT BY WAY OF COMPOSITION UNDER SECTION 17 OF THE SIKKIM VALUE ADDED TAX ACT, 2005)

No. _____ **Dated** _____

This is to certify that a sum of Rs. _____(in figures) rupees _____(in words) has been deducted at source being the amount of lump sum tax by way of composition in respect of the works contract _____(name of work) having total works value of Rs_____(in figures) rupees-_____(in words) awarded vide order no. _____ dated_____ to _____(name) of _____ (address) who holds the permission no._____ dated _____ issued under Rule 40 (3) of the Sikkim Value Added Tax Rules, 2005 in Form 13. The above amount so deducted has been deposited in the Government Treasury/ State Bank of Sikkim at _____ Branch vide challan no._____/document of book adjustment T.E. no. _____/BR no._____/cheque no._____/bank draft no._____dated _____.

The particulars in respect of said deduction are furnished in the following Table:

TABLE

Sl.No	Bill No. and Date	Amount of bill (in gross)	Taxed at rate (in %)	Amount of tax deducted (in rupees)	Whether running bill or final bill	Name of contractee/ Department/ Organisation
	1	2	3	4	5	6

Certified copy of challan is enclosed.
Place _____
Date _____

Signature of issuing/paying authority
Name _____
Designation_____
Office seal

Copy to: 1. Concerned contractor.

2.*Concerned Deputy Commissioner/Assistant Commissioner, Income and Commercial Tax Division, Finance Department- Gangtok/ Jorethang/ Rangpo, for information and necessary action

*Strike off whichever is not applicable.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 15

[See Rule 40 (6)]

(Form for furnishing statement by the contractor paying composite/lumpsum tax)

To

The _____

[Assessing Authority]

Income and Commercial Tax Division

Finance Department

Gangtok/ Jorethang/ Rangpo/Circle.....Charge.....

_____

I _____, on my own behalf/ on behalf of M/s_____, am forwarding herewith deduction certificate no._____ dated_____for Rs._____(in figures) (rupees _____(in words) issued by the contractee M/s _____ or _____ Department, on account of lump sum tax by way of composition allowed vide permission no._____(in Form13) dated _____. The deduction was made from running bill no. _____dated _____**or** final bill no._____dated_____ in respect of works contract_____(name of works) awarded to me/us vide order no._____ dated _____.

Place _____
Date _____

Signature of contractor _____
Status _____
Address _____

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 16
[See rule 43 (1) and 43 (3)]

NOTICE

UNDER RULE 43 OF THE SIKKIM VALUE ADDED TAX RULES, 2005

From

----------(name)

Deputy/Assistant Commissioner

Circle----------Charge----------

To

----------(name)

Address----------

TIN/Registration No.----------

WHEREAS it is necessary for the purpose of making assessment of your tax liability under *section 38/section 40 of the Value Added Tax Act, 2005 to ascertain the amount of tax and penalty, if any, payable by you and to go through your books of accounts/other documents and to hear explanations about the particulars contained in your books of accounts and other related documents;

NOW, THEREFORE, you are hereby directed to appear before the undersigned on the_____ day of _____200___; between 10.30 am to 3.00 p.m. along with the books of accounts, other documents relating to your business (more particularly described in detail in the Table annexed to this NOTICE), for facilitating the assessment of your tax liability/penalty if any to be paid by you.

Dated_____

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

*Strike out which is not applicable

FORM 16

TABLE

S.No.	Specifications of books of accounts/documents
1.	*
2.	
3.	
4.	

Dated.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

---

* Here specify the books of accounts/documents which the dealer should bring with him for production before assessing authority at the time of hearing.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 17

[See rule 46 (1)]

NOTICE

UNDER RULE 46 OF THE SIKKIM VALUE ADDED TAX RULES, 2005

From

----------(name)

Deputy/Assistant Commissioner

Circle----------Charge----------

To

----------(name)
Address----------
TIN/Registration No.----------

WHEREAS in pursuance of NOTICE under FORM 16 you had been given a hearing to present your case before the undersigned to explain the books of accounts and other documents kept by you for the purpose of enabling to the undersigned to assess your tax liability and whether any penalty is to be imposed on you;

AND WHEREAS the said hearing was held on_____day of_____200___ and was concluded on the same day/_____day of_____200___ and you have been assessed and are liable to pay tax amounting to Rs._____ (_____
(in figures) (in words)
_____) and a penalty of Rs._____ (_____
(in figures) (in words)
_____);

NOW, THEREFORE, you are hereby directed that a tax amounting to Rs._____
(in figures)
(_____) and/or penalty of Rs._____ (_____
(in words) (in figures) (in words)
_____) shall be deposited by you in appropriate Government Treasury within fifteen days of this NOTICE and in any case not later than the_____day of_____200___.

2. You are further directed that receipted challan as a proof of payment shall be filed with the undersigned as soon as payment is made.

Dated.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 18
[See rule 46 (4)]
REFUND PAYMENT ORDER

Memo No..... Date.....

WHEREAS, an assessment has been made of the*tax/penalty/interest liability of .....(specify the name of the dealer) of.....(mention the address) holding Registration No./TIN ....., under section 38/40 of the Sikkim Value Added Tax Act, 2005, for the accounting year/period ..... .

AND WHEREAS, assessment order has been passed/issued vide No..... Dated.....

AND WHEREAS, the*tax/penalty/interest has been determined as under:-

(i) the amount of tax/penalty/interest actually paid by the dealer..... (rupees in figures).....(rupees in words),

(ii) The amount of tax/penalty/interest determined to be payable..... (rupees in figures).....(rupees in words),

(iii) excess tax/penalty/interest paid.....(rupees in figures) .....(rupees in words) vide Challan/Cheque/DD/BookAdjustment T.E.No.....Date.....

NOW, therefore it is hereby certified that an amount of Rupees..... (in figures).....(in words), is refundable to the said dealer and as such payment thereof may be made to him.

---

*Strike off whichever is not applicable.

Address of the person/authority to which Refund Payment Order is referred:

To

The.....

.....

.....

Signature of the Assessing Authority

Name.....

Seal

Designation.....

Copy: To the assessee dealer.

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 19
[See rule 46 (4)]
REFUND ADJUSTMENT ORDER

Memo No..... Date.....

WHEREAS, an assessment has been made of the*tax/penalty/interest liability of M/s.....(specify the name of the dealer) of.....(mention the address) holding Registration No./TIN ....., under section 38/40 of the Sikkim Value Added Tax Act, 2005, for the accounting year/period ..... .

AND WHEREAS, assessment order has been passed/issued vide No..... Dated.....

AND WHEREAS, the*tax/penalty/interest has been determined as under:-

(iv) the amount of tax/penalty/interest actually paid by the dealer..... (rupees in figures).....(rupees in words),

(v) The amount of tax/penalty/interest determined to be payable..... (rupees in figures).....(rupees in words),

(vi) excess tax/penalty/interest paid.....(rupees in figures) ..... (rupees in words) videChallan/Cheque/DD/BookAdjustmentT.E.No.....Date.....

NOW, therefore it is hereby certified that the dealer paid in excess an amount of rupees.....(in figures).....(in words) and as such the said amount be adjusted against the amount payable by him which falls due in subsequent accounting period(s)/year(s).

---

*Strike off whichever is not applicable.

Address of the person/authority to which Refund Adjustment Order is referred:
To
The.....

.....

.....

Signature of the Assessing Authority

Name.....

Seal

Designation.....

Copy: To the assessee dealer.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 20

[See rules 51, 52 and 53]

NOTICE OF DEMAND FOR PAYMENT OF INTEREST AND MODIFIED TAX, INTEREST AND PENALTY UNDER RULES 51, 52 AND 53 OF THE SIKKIM VALUE ADDED TAX RULES, 2005

NOTICE OF DEMAND

From
.....(name)
Deputy/Assistant Commissioner
Circle.....
Charge.....

To
.....(name)

Address.....

TIN/Registration No.....

In pursuance of powers conferred by rule * 51, 52 and 53 the undersigned hereby directs that

*(a) an amount of Rs.....(Rupees.....) is due
(figures) (in words)
from you towards payment of interest payable by you under section 31/section 32,

*(b) an amount of Rs. .....(Rupees.....) is due
(figures) (in words)
from you, on rectification of interest due under section 44,

*(c) an amount of Rs. .....(Rupees.....) is due
(figures) (in words)
towards tax/interest/penalty, as a result of reassessment/re-determination/appeal/ review/revision under.....
(here specify the order number, date and authority issuing orders), from you,
and that the said amount shall be paid within fifteen days of issue of this NOTICE and in any case not latter than .....day of.....200..... in the appropriate Government treasury and the receipted challan as a proof of payment of the amount due shall be deposited in the office of the undersigned on or before the.....day of.....200...

Dated.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

*strike out which is not applicable

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 21

(See rule 59)

NOTICE OF DEPOSITION OF MONEY DUE ON ACCOUNT OF DEALER IN GOVERNMENT TREASURY UNDER SECTION 50 (1) OF THE SIKKIM VALUE ADDED TAX ACT, 2005

From

.....(name)
Deputy/Assistant Commissioner
Circle.....
Charge.....

To

.....(name)
Address.....
.....

WHEREAS .....(name) is a dealer under the Sikkim Value Added Tax Act, 2005 having his place of business at (here give full address).....;

AND WHEREAS an amount of Rs.....(Rupess.....)
(in figures) (in words)
are due to the Government towards payment of *tax/interest/penalty under sections.....of the Sikkim Value Added Tax Act, 2005;

WHEREAS it is brought to the notice of the undersigned that an amount of Rs.....(Rupees.....) is due from you/
(in figures) (in words)
becoming due from you/ is being held by you *to/for or on account of the said dealer .....(name);

NOW, THEREFORE, you are hereby directed to deposit an amount of Rs.....(Rupees.....) in the
(in figures) (in words)
Government Treasury/State Bank of Sikkim /Bank..... (specify the branch of the bank) within fifteen days of this NOTICE/ as soon as money become due to you, towards payment of *tax/interest/penalty due from the said dealer.

2. A copy of the receipted challan should be deposited in the office of the undersigned as a proof of payment.

Date.....

Seal

Deputy/Assistant Commissioner
Circle.....
Charge.....

*Strike off whichever is not applicable

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 22

[See rule 62 (1)]

DAILY SALES REGISTER TO BE MAINTAINED UNDER RULE 62 (1) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

MONTH.....YEAR.....

Sl. No.	Date	Tax Invoice/Cash Memo.Book No.	Tax Invoice/Cash Memo. Serial No.		Sales Value on different categories of Sales				Total Amount of Tax
1	2	3	4	5	6	7	8	9	10
			From	To	Taxable @ 0%	Taxable @ 4%	Taxable @ 12.5%	Taxable at other rate (s)	-

NAME OF THE DEALER:.....

REGISTRATION NO./TIN NO.....

SIGNATURE OF THE DEALER/MANAGER/PERSON IN-CHARGE OF BUSINESS

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 23

[See rule 62 (1)]

PURCHASE REGISTER TO BE MAINTAINED UNDER RULE 62 (1) OF THE VALUE ADDED TAX RULES, 2005

MONTH.....YEAR.....

Sl. No.	Date	Name and Address of selling dealer/party	Invoice No. and Date	Particulars of goods	Quantity	Price Rate	Amount/Purchase Value	Way Bill No.	Form 'C' No. issued under CST Act, 1956
1	2	3	4	5	6	7	8	9	10

NAME OF THE DEALER.....

REGISTRATION NO.....

SIGNATURE OF THE DEALER/MANAGER/PERSON IN-CHARGE OF BUSINESS.

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 24

[See rule 62 (4)]

VAT REGISTER TO BE MAINTAINED BY THE REGISTERED DEALERS UNDER RULE 62 (4) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

VAT REGISTER

NAME OF THE DEALER.....
ADDRESS.....
.....
REGISTRATION NO./TIN NO. .....
MONTH.....YEAR.....

PURCHASES MADE DURING THE MONTH		INPUT TAX PAID DURING THE MONTH		SALES MADE DURING THE MONTH		OUTPUT TAX COLLECTED DURING THE MONTH	
NAME AND ADDRESS OF THE DEALER FROM WHOM PURCHASED	DESCRIPTION OF GOODS	QUANTITY	INPUT TAX PAID	NAME AND ADDRESS OF THE DEALER TO WHOM SOLD	DESCRIPTION OF GOODS	QUANTITY	OUTPUT TAX COLLECTED
1	2	3	4	5	6	7	8
	(a) INPUTS				(i) INPUTS		
	(b) CAPITAL GOODS				(ii) GOODS MANUFACTURED OUT OF INPUTS		
	(c) GOODS PURCHASED DURING 1ST APRIL 2004 TO 31ST MARCH 2005				(iii) GOODS MANUFACTURED CONSUMING THE GOODS SUBJECTED TO TAX UNDER SECTION 10		
	(d) PURCHASES LIABLE TO TAX UNDER SECTION 10				(iv) CAPITAL GOODS OR GOODS MANUFACTURED USING CAPITAL GOODS		
					(v) STOCK PURCHASED DURING 1ST APRIL 2004 TO 31ST MARCH 2005		
TOTAL IN COLUMN NO. 4 AND 8							

I.STOCK POSITION RELATING TO COLUMN NO. 2:
OPENING BALANCE:
(a).....,(b)....., (c)....., (d).....
CLOSING BALANCE
(a)....., (b)....., (c).....(d).....

II. STOCK POSITION RELATING TO COLUMN NO 6:
OPENING BALANCE:
(i)....., (ii)....., (iii)....., (iv)....., (v).....
CLOSING BALANCE:
(i)....., (ii)....., (iii)....., (iv)....., (v).....

DEALER'S/AUTHORISED PERSON'S SIGNATURE

Form 25 WAY BILL Counterfoil

Serial no. IM.....

Name of consignor .....
Address .....
Class or classes of goods .....
Total value of consignment Rs.....

----------PERFORATION----------

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1)]

WAY BILL

ORIGINAL

(To be retained by the Checkpost Authority)

Serial no. IM..... Date.....

1. Name of the consignor.....
2. Address .....
3. TIN/Registration no. .....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the importing dealer/on behalf of the importing dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignee..... Signature.....
TIN/Regn. no..... Status.....

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker Signature of the Inspector/Assistant Inspector

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1)]

WAY BILL

DUPLICATE

(To be furnished with the quarterly returns)

Serial no. IM..... **Date.....**

1. Name of the consignor.....
2. Address .....
3. TIN/Registration no. .....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the importing dealer/on behalf of the importing dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignee..... **Signature.....**
TIN/Regn. no..... **Status.....**

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker **Signature of the Inspector/Assistant Inspector**

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1)]

WAY BILL

TRIPLICATE

(Dealer's record copy)

Serial no. IM..... **Date.....**

1. Name of the consignor.....
2. Address .....
3. TIN/Registration no. ....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the importing dealer/on behalf of the importing dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignee..... **Signature.....**
TIN/Regn. no..... **Status.....**

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker **Signature of the Inspector/Assistant Inspector**

Form 25 WAY BILL Counterfoil

Serial no. EX.....

Name of consignee .....
Address .....
Class or classes of goods .....
Total value of consignment Rs.....

----------PERFORATION----------

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1) AND RULE 73 (1)]

WAY BILL

ORIGINAL

(To be retained by the Checkpost Authority)

Serial no. EX..... Date.....

1. Name of the consignee.....
2. Address .....
3. TIN/Registration no. ....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the exporting dealer/on behalf of the exporting dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignor..... Signature.....
TIN/Regn. no..... Status.....

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker Signature of the Inspector/Assistant Inspector

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1) AND RULE 73 (1)]

WAY BILL

DUPLICATE

(To be furnished with the quarterly returns)

Serial no. EX..... **Date.....**

1. Name of the consignee.....
2. Address .....
3. TIN/Registration no. .....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the exporting dealer/on behalf of the exporting dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignor..... **Signature.....**
TIN/Regn. no..... **Status.....**

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker **Signature of the Inspector/Assistant Inspector**

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25

[SEE RULE 69 (1) AND RULE 73 (1)]

WAY BILL

TRIPLICATE

(Dealer's record copy)

Serial no. EX..... **Date.....**

1. Name of the consignee.....
2. Address .....
3. TIN/Registration no. .....
4. Vehicle no. .....
5. Name of owner/Transport organisation.....
6. Name of Driver .....
7. Destination of the consignment.....
8. Date of transit through checkpost.....
9. Particulars of the consignment.....

Sl. No.	Details of the goods	Quantity	Rate of cost price	Value
1				
2				
3				
4				
5				
			Total Rs.	

I, the exporting dealer/on behalf of the exporting dealer, do hereby affirm that the particulars filled above are true and complete. I undertake to bear the penalty if any discrepancy is detected in physical verification.

Name of consignor..... **Signature.....**
TIN/Regn. no..... **Status.....**

Checkpost endorsement no.....

Date and time of transit through checkpost.....

Seal

Signature of the Checker **Signature of the Inspector/Assistant Inspector**

Form 26 **DECLARATION** **Counterfoil**

Serial no..... **Date.....**
Name of consignor..... Address.....
Description of goods.....
Quantity.....Total value of consignment.....
Destination of consignment.....
Vehicle no.....Name of Driver.....
Name of owner/Transporter.....
Invoice no. and date.....
Name of consignee..... Address.....
----------perforation----------

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 26

[See rule71 (2)]

DECLARATION

ORIGINAL

(To be retained by the Authority of the entry checkpost)

Serial no..... Date.....

In accordance with the provisions of rule 71 of the Sikkim Value Added Tax Rules, 2005 I hereby declare that the following consignment of goods is imported from outside the State of Sikkim through.....checkpost for despatch to .....(here insert the name of the place where the consignment is intended to be delivered outside Sikkim).

(a)	Description of goods	:
(b)	Quantity	:
(c)	Value	:
(d)	Seller's/Consignor's invoice number and date	:
(e)	Bill of lading or Air note number	:
(f)	Place from which the goods are despatched to Sikkim	:
(g)	Name and address of the seller/consignor	:
(h)	Name and address of the consignee/purchaser	:

I hereby declare that I am not a dealer registered under the Sikkim Value Added Tax Act, 2005 and the above statements are true to the best of my knowledge and belief.
I also undertake to pay due tax in the event of any sale of aforesaid goods in Sikkim.

Name of the declarant.....
Date..... Signature of the declarant.....
Status of the declarant.....

Seal

Signature of the Officer i/c of the entry checkpost.....
Date.....
Signature of the Officer i/c of the exit checkpost.....
Date.....

Note:

(1) **The officer i/c. of the entry checkpost shall countersign with his official seal all the ORIGINAL, DUPLICATE & TRIPLICATE copies of the declaration and the connected transport documents furnished and the copy marked 'ORIGINAL' shall be retained and rest of the copies along with the copies of the transport documents shall be handed over to the declarant or his authorised representative.**

(2) **Any person transporting the goods shall produce the countersigned 'DUPLICATE' and 'TRIPLICATE' copies of this declaration on demand by any officer referred to in sub-rule (7) of rule 69 at any subsequent place and furnish the 'DUPLICATE' copy to the Officer i/c of the exit checkpost who shall retain the same and handover the 'TRIPLICATE' copy to the declarant or his authorised representative after making necessary endorsement therein.**

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 26

[See rule71 (2)]

DECLARATION

DUPLICATE

(To be retained by the Authority of the exit Checkpost)

Serial no..... **Date.....**

In accordance with the provisions of rule 71 of the Sikkim Value Added Tax Rules, 2005 I hereby declare that the following consignment of goods is imported from outside the State of Sikkim through.....checkpost for despatch to .....(here insert the name of the place where the consignment is intended to be delivered outside Sikkim).

a)	Description of goods	:
b)	Quantity	:
c)	Value	:
d)	Seller's/Consignor's invoice number and date	:
e)	Bill of lading or Air note number	:
f)	Place from which the goods are despatched to Sikkim	:
g)	Name and address of the seller/consignor	:
h)	Name and address of the consignee/purchaser	:

I hereby declare that I am not a dealer registered under the Sikkim Value Added Tax Act, 2005 and the above statements are true to the best of my knowledge and belief.

I also undertake to pay due tax in the event of any sale of aforesaid goods in Sikkim.

Name of the declarant.....

Date.....

Signature of the declarant.....

Status of the declarant.....

Seal

Signature of the Officer i/c of the entry checkpost.....

Date.....

Signature of the Officer i/c of the exit checkpost.....

Date.....

Note:

1) **The officer i/c. of the entry checkpost shall countersign with his official seal all the ORIGINAL, DUPLICATE & TRIPLICATE copies of the declaration and the connected transport documents furnished and the copy marked 'ORIGINAL' shall be retained and rest of the copies along with the copies of the transport documents shall be handed over to the declarant or his authorised representative.**
2) **Any person transporting the goods shall produce the countersigned 'DUPLICATE' and 'TRIPLICATE' copies of this declaration on demand by any officer referred to in sub-rule (7) of rule 69 at any subsequent place and furnish the 'DUPLICATE' copy to the Officer i/c of the exit checkpost who shall retain the same and handover the 'TRIPLICATE' copy to the declarant or his authorised representative after making necessary endorsement therein.**

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 26

[See rule71 (2)]

DECLARATION

TRIPLICATE

(Declarant's copy)

Serial no..... Date.....

In accordance with the provisions of rule 71 of the Sikkim Value Added Tax Rules, 2005 I hereby declare that the following consignment of goods is imported from outside the State of Sikkim through.....checkpost for despatch to .....(here insert the name of the place where the consignment is intended to be delivered outside Sikkim).

a) Description of goods :
b) Quantity :
c) Value :
d) Seller's/Consignor's invoice number and date :
e) Bill of lading or Air note number :
f) Place from which the goods are despatched to Sikkim :
g) Name and address of the seller/consignor :
h) Name and address of the consignee/purchaser :

I hereby declare that I am not a dealer registered under the Sikkim Value Added Tax Act, 2005 and the above statements are true to the best of my knowledge and belief.

I also undertake to pay due tax in the event of any sale of aforesaid goods in Sikkim.

Name of the declarant.....

Date.....

Signature of the declarant.....

Status of the declarant.....

Seal

Signature of the Officer i/c of the entry checkpost.....

Date.....

Signature of the Officer i/c of the exit checkpost.....

Date.....

Note:

1) The officer i/c. of the entry checkpost shall countersign with his official seal all the ORIGINAL, DUPLICATE & TRIPLICATE copies of the declaration and the connected transport documents furnished and the copy marked 'ORIGINAL' shall be retained and rest of the copies along with the copies of the transport documents shall be handed over to the declarant or his authorised representative.
2) Any person transporting the goods shall produce the countersigned 'DUPLICATE' and 'TRIPLICATE' copies of this declaration on demand by any officer referred to in sub-rule (7) of rule 69 at any subsequent place and furnish the 'DUPLICATE' copy to the Officer i/c of the exit checkpost who shall retain the same and handover the 'TRIPLICATE' copy to the declarant or his authorised representative after making necessary endorsement therein.

Form 27 DECLARATION Counterfoil

Serial no. ..... Date.....

Name of consignor.....Name of consignee.....

Address..... Address.....

Class or classes of goods.....

Quantity.....

Total value of consignment.....

Date.....

---------- PERFORATION ----------

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 27

[See rule 72 (1)]

DECLARATION

ORIGINAL

(To be retained by the Authority of the exit Checkpost)

SERIAL NO..... DATE.....

I declare that the following consignment of goods is despatched from a place within Sikkim:

(1) Name and address of the consignor :

(2) Name and address of the consignee :

(3) Place of despatch :

(4) Destination :

(5) Description of goods :

(6) Quantity :

(7) Weight

(8) Value :

(9) Consignment note No. delivery note No. Challan No. and date :

I declare that I hold TIN/certificate of registration bearing No..... /do not hold TIN/certificate of registration under the Sikkim Value Added Tax Act, 2005.

I am not transporting the goods outside Sikkim/I have not transported the goods from outside Sikkim.

The above statement is true to the best of my knowledge and belief.

Name of the declarant.....

Date.....

Signature of the declarant.....

Status of the declarant.....

Seal

Signature
(Authority in-charge of exit Checkpost/Authorised Officer)
Date.....

Counter Signature and seal
(Authority in-charge of entry Checkpost)
Date.....

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 27

[See rule 72 (1)]

DECLARATION

DUPLICATE

(To be furnished to the Assessing Authority)

SERIAL NO..... **DATE.....**

I declare that the following consignment of goods is despatched from a place within Sikkim:

1) **Name and address of the consignor** :

2) **Name and address of the consignee** :

3) **Place of despatch** :

4) **Destination** :

5) **Description of goods** :

6) **Quantity** :

7) **Weight**

8) **Value** :

9) **Consignment note No. delivery note No. Challan No. and date** :

I declare that I hold TIN/certificate of registration bearing No..... /do not hold TIN/certificate of registration under the Sikkim Value Added Tax Act, 2005.

I am not transporting the goods outside Sikkim/I have not transported the goods from outside Sikkim.

The above statement is true to the best of my knowledge and belief.

Name of the declarant.....

Date.....

Signature of the declarant.....

Status of the declarant.....

Seal

Signature
(Authority in-charge of exit Checkpost/Authorised Officer)
Date.....

Counter Signature and seal
(Authority in-charge of entry Checkpost)
Date.....

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 27

[See rule 72 (1)]

DECLARATION

TRIPLICATE

(Dealer's record copy)

SERIAL NO..... DATE.....

I declare that the following consignment of goods is despatched from a place within Sikkim:

1) Name and address of the consignor :

2) Name and address of the consignee :

3) Place of despatch :

4) Destination :

5) Description of goods :

6) Quantity :

7) Weight :

8) Value :

9) Consignment note No. delivery note No. Challan No. and date :

I declare that I hold TIN/certificate of registration bearing No..... /do not hold TIN/certificate of registration under the Sikkim Value Added Tax Act, 2005.

I am not transporting the goods outside Sikkim/I have not transported the goods from outside Sikkim.

The above statement is true to the best of my knowledge and belief.

Name of the declarant.....

Date.....

Signature of the declarant.....

Status of the declarant.....

Seal

Signature
(Authority in-charge of exit Checkpost/Authorised Officer)
Date.....

Counter Signature and seal
(Authority in-charge of entry Checkpost)
Date.....

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 30
[See rules 91 and 96]

FORM OF MEMORANDUM OF APPEAL/REVISION TO THE APPELLATE AUTHORITY UNDER SECTIONS 73/76 OF THE SIKKIM VALUE ADDED TAX ACT, 2005

(Space for court stamp) Value of court fee stamps affixed.....

Before the Appellate Authority, Sikkim

*No.....of.....20.....
*(To be filled in by the office of the Authority)

M/s..... .....Appellant

Versus

.....of Taxes, Sikkim .....Respondent

The.....day of.....200

1. Name of the authority passing the original order.....
2. Assessment year.....
3. Authority (designation) passing the order appealed against.....
4. Date of communication of the order appealed against.....
5. Address to which notice may be sent to the Appellant.....
6. Relief claimed in Appeal/Revision:-

   (a) Turnover determined by the original order.....
   (b) Turnover determined by the order appealed against.....
   (c) If turnover is disputed:-
      (i) disputed turnover.....
      (ii) tax due on the disputed turnover.....
   (d) If rate of tax is disputed:-
      (i) turnover involved.....
      (ii) amount of tax disputed.....
   (e) If penalty is disputed:-
      (i) penalty imposed by the original order.....
      (ii) penalty determined by the order appealed against.....
   (f) If interest is disputed:-
      (i) interest determined by the original order.....
      (ii) interest determined by the order appealed against.....
   (g) Any other relief claimed.....

7 The Appellant has paid the tax assessed, interest levied and penalty imposed under the order appealed against as shown below:-

	Amount Paid before assessment	*Paid after assessment*			*Balance due, if any, at the time of filing of appeal*
		Amount	*Treasury Receipt No.*	*Date*	
(i) Out of admitted tax & interest					
(ii) Out of disputed tax, interest & penalty					

8. Grounds of Appeal Revision (may be recorded in a separate sheet if the space is insufficient) .....

Signatures of Appellant or his Authorized agent

VERIFICATION

I/We..... Appellant(s) named in the above Memorandum of Appeal/Revision do hereby declare that what is stated herein is true and correct to the best of my/our knowledge and belief.
Verified today the .....day of.....20....

Signatures of Appellant or his Authorized agent

.....

For use in the office of the Authority concerned

Office Seal

Receipt No.....

Date of receipt.....

Signature of receiving officer/ Official.....
Name.....

.....

ACKNOWLEDGEMENT

Received from M/s.....of district.....R.C. No.(if any).....appeal along with the enclosures mentioned therein.

Place:
Date:

Signature of receiving officer/ Official with seal.....

Office seal

BY ORDER

T.T. DORJI, IAS
PRINCIPAL SECRETARY
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT